Faculty

Kristen Schultz, JD, ePMT
Kristen Schultz is Senior Vice President at Crescendo Interactive, Inc. Kristen is responsible for tax planning advisement, client education and consultation for Crescendo’s software and Internet products. She is a frequent speaker and writer in the area of gift planning and conducts seminars nationwide on strategies to identify and close major gifts. In addition, she provides the Crescendo team with legal counsel and support. Kristen received her J.D. from the University of California Los Angeles School of Law where she served as Editor of the UCLA Law Review. She is currently completing her LLM at Loyola Law School. She is a member of the District of Columbia Bar, the Maryland State Bar and the Planned Giving Council of Ventura County, California.

Michelle Rosenblatt, JD
Michelle Rosenblatt is a staff attorney and Assistant Vice President at Crescendo Interactive, Inc. She provides planned giving support for the over 6,500 Crescendo software subscribers, teaches Crescendo seminars and writes for GiftLaw Pro and the weekly eNewsletters. Michelle is originally from Texas and received her Bachelor of Arts degree from the University of Texas. She attended law school at Pepperdine University and is in the process of completing her LLM at Loyola Law School. Previously, Michelle worked for Pepperdine's Center for Estate and Gift Planning. She is a member of the National Planned Giving Council and the Planned Giving Roundtable of Ventura County.

Claudia Sangster, JD
Claudia Sangster is Philanthropy Director for myCFO Inc., an integrated financial services company serving the high-net-worth individual. She designs and implements philanthropic vehicles, including charitable trusts, charitable gift annuities, private foundations, supporting organizations and donor advised funds. Prior to joining myCFO, Ms. Sangster was Senior Counsel and Director of Pepperdine University's Center for Estate and Gift Planning. Formerly a partner at Brown, McCarroll & Oaks Harline in Houston, Ms. Sangster represented individuals in estate planning, estate administration and federal tax preparation matters. She regularly conducts seminars on estate planning issues and has been an adjunct professor of law at Pepperdine School of Law.

Directions
Plan to attend this timely teleconference. We will welcome you to the Elon University, Belk Library, Room 206, at 2:45 p.m. October 27, 2005. The Belk Library is located at the corner of E. Haggard Avenue and O’Kelly Avenue in Elon, North Carolina. Visitor parking is available at the Moseley Center off O’Kelly Avenue directly behind the library.

To register, please call Beverly McQueen at 336-278-7471 or e-mail, bmcqueen@elon.edu. Contact us if you have any questions.

GiftLaw Teleconference
For Professionals
April 27, 2006
**Teleconference Topics**

**Washington Update**

Jerry McCoy

Charitable changes abound in 2006. IRS Notice 2006-15 has placed the mandatory spousal charitable trust waivers on hold. The Tax Relief Act of 2005 (to be passed in March or April of 2006) may include major charitable changes. Potential IRA rollover gifts and nonnominator deductions are paired with limits on charitable tax shelters and trustee life insurance programs. Plus, dramatic and potential new rules for donor advised funds and supporting organizations are imminent!

**Single Women Seniors**

Claudia Sangster

The majority of women donors will be single during their senior years. Some may be a surviving spouse — others may have been single for many years. Will these single women donors have specific concerns, thoughts and perceptions about current giving and estate giving that differ from other donors? Are new approaches needed in order to create giving plans for single women donors that will facilitate major gifts? Does anecdotal evidence of differences coincide with objective data? Come learn about planning for single women donors.

**Charity Starts at Home**

Kristen Schultz

Senior women are increasingly the owners of large and valuable homes. When the time comes to move to retirement communities, what are their options? How do they receive maximum return from the huge equity in these homes? Kristen will share different strategies for senior women homeowners. Sale and untrust, tax-free income from an annuity trust, life estates, bargain sale and other very favorable strategies show how charity may truly start at home.

**Solutions For Women**

Janice Burrill

How do we understand the goals and desires of women? There are a number of stereotypes that must be cast aside. Women are individuals and face many similar circumstances. Understanding these issues will lead to building the right strategies for motivating major gifts. Many women have a strong tie to both their family and their favorite charities. Crafting plans that create favorable benefits for both will lead to larger gifts from women donors.

**Gift Annuities**

Michelle Rosenblatt

Professional advisors are frequently asked by women clients about gift annuity planning strategies. Even with higher CD rates, a gift annuity may double her income. With the tax deduction and tax-free payouts, a gift annuity effective rate may triple her CD return! Women over age 75 find the fixed payments of a gift annuity very attractive. For those with homes, a gift annuity for home or gift annuity for remainder in home are very popular plans.

**Faculty**

**A. Charles Schultz, JD, eMT**

Charles Schultz is President of Crescendo Interactive, Inc., the principal author of Crescendo Planned Giving Software and the GiftLegacy Pro eMarketing System. Each year he is moderator for the GiftLaw webcast Teleconferences. In addition, he is editor for the GiftLaw.com charitable tax planning website and writes the weekly GiftLaw charitable tax planning eNewsletter. Charles writes, speaks and publishes extensively each year. In addition, he teaches 30 planned giving seminars each year and is the creator of GiftCollege.com, an Internet education program for gift planners and professional speakers. Charles is certified as an ePhilanthropy Master Trainer and assists a select group of business owners and trustees of major foundations in charitable estate planning.

**Jerry McCoy, LLB, LL.M.**

Jerry McCoy is an independent attorney in Washington, D.C., specializing in charitable tax planning, tax-exempt organizations and estate planning. He holds law degrees from Duke University and New York University and is a member of the American Law Institute and a Fellow of both the American College of Trust and Estate Counsel and the American College of Tax Counsel. A frequent presenter at planned giving and estate planning seminars, he serves on the adjunct faculty at the Georgetown University Law Center and the University of Miami Law School. He is chair of the Charitable Planning and Exempt Organizations Committee of ACTEC. He is Co-Founder and Co-Editor of Charitable Gift Planning News, a monthly newsletter.

**Kathryn Miree, JD**

Kathryn W. Miree is President of Kathryn W. Miree Associates, Inc., a consulting firm that works with nonprofits and foundations to develop administrative policies and planned giving programs. She received her undergraduate degree from Emory University and her law degree from the University of Alabama School of Law. She spent 15 years in various positions in the Trust Division of AmSouth Bank where she was the manager of the Personal Trust Department before joining Sterne, Agee & Leach, Inc. to start its trust company. She established Kathryn W. Miree & Associates, Inc. in 1997. Ms. Miree is a frequent lecturer and author of a series of books entitled Building A Planned Giving Program.

**Janice Burrill, JD**

Janice H. Burrill is Senior Vice President & National Director of the Charitable Management Group in Private Client Services at Wells Fargo Bank. The Charitable Management Group is a national business unit of Wells Fargo. Janice is a former Board Member of the National Committee on Planned Giving and past President of the Planned Giving Roundtable of Southern California. Prior to joining Wells Fargo in 1995, she was named Director of Planned Giving for five years at Loyola Marymount University in Los Angeles. She also practiced law for several years in Los Angeles and London with both Shearn & Sterling and Graham & James. Janice serves as a member of Trust and Estates Magazine's Charitable Committee.