



VPC STEWARDSHIP LEARNING EVENT

Event: Wise Giving Panel: Grow your generosity

Date: Sunday, November 12

Times: 10 & 11:45AM

Location: Valley Presbyterian Church; Room 415/416

Moderator: Boots Dunlap

Speakers: Jonathon Morrison – Attorney and Charitable Giving Specialist
Tony Pescatore – CPA and Charitable Giving Specialist

Purpose: Jesus calls us to be generous givers, yet also challenges us to be wise stewards of His gifts. This informative workshop will discuss how to be a wise steward over your charitable donations. From understanding different types of giving methods, tax strategies, and increasing your donations impact, find out how to give more but have it cost less. This event is geared for all ages and stages of people who support VPC.

Speaker Bios

Jonathon Morrison, J.D.

Jonathon Morrison is a Senior Partner with Frazer, Ryan, Goldberg & Arnold. He is a licensed attorney in both Arizona and California, and a California Certified Specialist in Estate Planning, Trust and Probate Law.

For nearly a decade before relocating to his hometown of Phoenix in 2015, Jonathon practiced as an estate and tax planning attorney with the two leading trust and estate firms in Silicon Valley. Most notably, Jonathon worked with the Palo Alto estate planning team associated with the international venture capital law firm, Wilson Sonsini, which led IPOs for virtually every major technology company, including Apple, Google, Amazon, Tesla, Twitter, LinkedIn, Netflix, Pandora, and GoDaddy. During this time, Jonathon served as a trusted advisor to hundreds of the wealthiest individuals and families in the world, including world-renowned technology company founders, executives, venture capitalists, and angel investors.

After returning to Phoenix in 2015, Jonathon continued to focus his practice on designing advanced estate planning solutions for high income and high net worth clients whose objectives include income tax and estate tax minimization, charitable and philanthropic giving, business exit and succession planning, and creditor protection. In addition, Jonathon serves as co-counsel to Arizona attorneys with respect to California-specific matters, including California

“Proposition 13” real property tax and transfers, California probates and trust administrations, and California income tax issues.

Tony Pescatore, CPA

Tony Pescatore is the managing partner of Pescatore Cooper CPA and specializes in income tax and business consulting for individuals and small to medium-sized businesses. He also consults in the estate and trust tax planning arena. Tony is a 1991 graduate of Purdue University with a B. S. degree in Accounting. He is a licensed CPA in both Arizona and Illinois and a member of the American Institute of Certified Public Accountants, the Arizona Society of CPAs and the Illinois CPA Society. Tony serves on the Finance Committees for various associations and non-profit groups. He is married and has two children.

AGENDA

1. Introduction

- a. Opening and About VPC Foundation
- b. Speaker Introductions
- c. Event Plan

2. Charitable Building Blocks

- a. Arizona Tax Credits
 - i. Individual
 - ii. Corporate
- b. AGI Deduction Limitations
- c. General Gifting Strategies

3. Giving Today

- a. Direct Gift
 - i. Cash
 - ii. Appreciated securities
 - iii. Non-traditional Assets and Investment Real Estate
 - iv. Donations from IRA (charitable IRA rollover)
- b. Gift Annuity
- c. Residence with retained life estate
- d. Non-Profit Due Diligence
 - i. Efficiency and ratings: charitywatch.org, give.org, givewell.org, charitynavigator.org, guidestar.org)
 - ii. Types of Non-profits: Legal structures and ramifications
 - iii. Endowments vs Foundations

4. Giving at Death

- a. Charitable Bequest
 - i. Cash
 - ii. Securities
 - iii. Non-traditional Assets and Investment Real Estate
 - iv. Qualified retirement assets

- b. Trust Services (Investment tools in estate planning: wills, trusts, gift annuities, power of attorney & healthcare directives)
- 5. Advanced Giving**
- a. Donor-Advised Fund
 - b. Private Foundation
 - c. Endowment Fund
 - d. Charitable Lead Trust (CRT)
 - i. Investment real estate
 - ii. Appreciated Stock
 - e. Charitable Lead Annuity Trust / CLAT
 - f. Pooled Income Fund
 - g. Future political changes

For more information regarding this memo, contact Boots Dunlap at (480) 310-1750 / bdunlap@rracos.com