







Why Is This Stuff Important To Talk About?

- The world of fundraising and philanthropy is changing.
- Attitudes and priorities of individuals and families are changing.
- Access to corporate philanthropy is changing.
- Opportunities for grants from public foundations is changing.
- Advances in technology are creating changing conditions.
- And...

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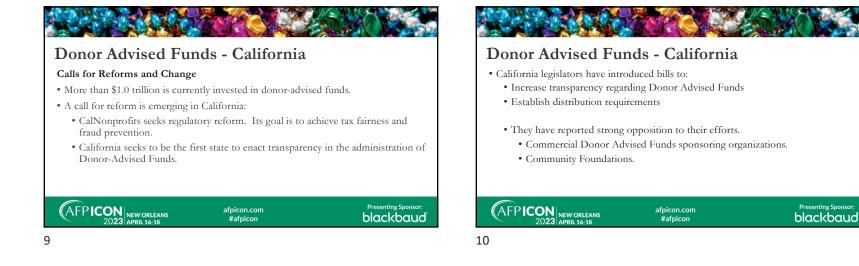
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• The law is changing how – and what – we do in fundraising.

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Cryptocurrency, N	FTs and Charital	ble Giving
• Topics:		
• How to Donate Crypt	ocurrency and Other Digital	Assets to Charity
• The U.S. IRS rules and	l regulations regarding:	
• Valuation.		
 Certified Appraisa 	S	
 Contemporaneous 	Gift Substantiation Docume	entation
 Non-fungible tokens (NFTS)	
 Unique asset for cl 	naritable giving	





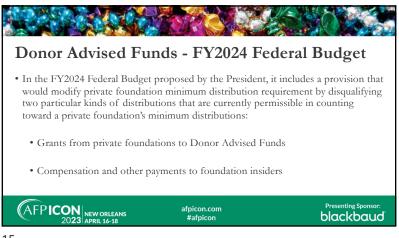




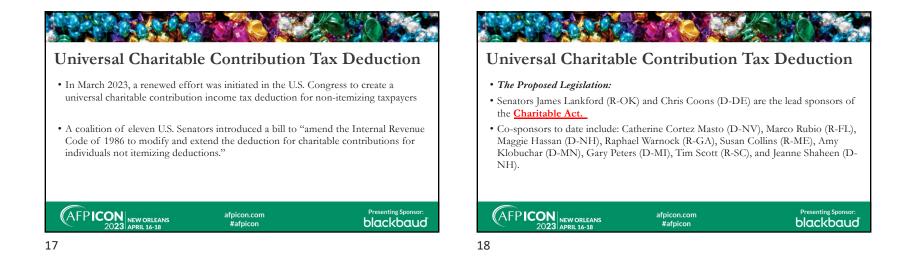
Donor Advised Funds - California

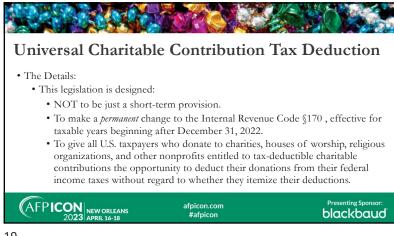
- Members of the Initiative to Accelerate Charitable Giving include:
 - Ford Foundation
 - Hewlett Foundation
 - Kresge Foundation
 - Minnesota Council of Nonprofits
 - Telluride Foundation
 - Wallace Global Fund
 - WK Kellogg Foundation

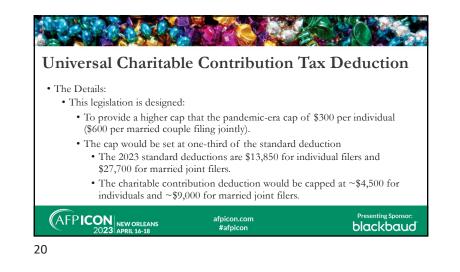
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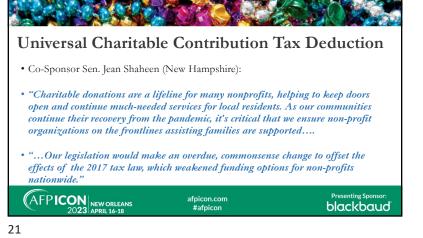




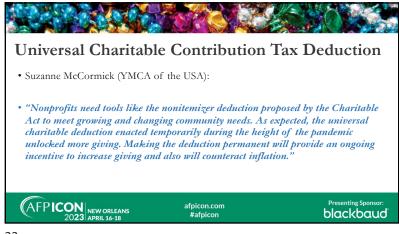


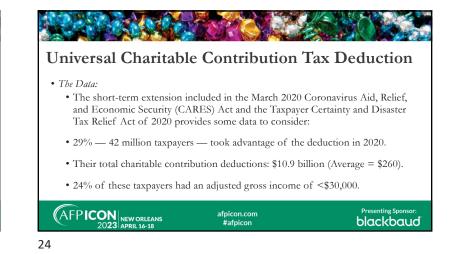






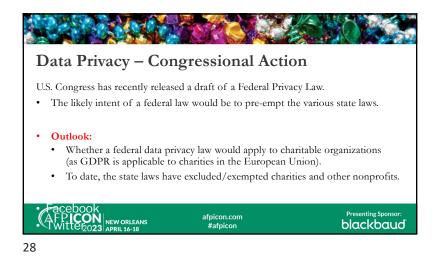




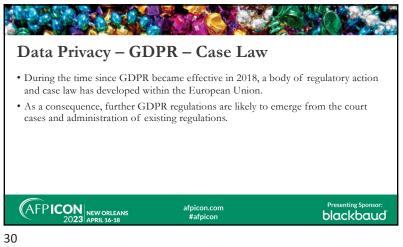
















 Lists or references by name recipient charitable organizations to receive donations or grants made by donors who use the platform. Permits persons who use the platform to solicit donations for or recommo grants for recipient charities via peer-to-peer charitable fundraising. Permits persons who use the platform to select recipient charitable 	end
grants for recipient charities via peer-to-peer charitable fundraising.	end
• Permits persons who use the platform to select recipient charitable	
organizations to receive donations or grants made by a platform, platform charity, or other third-party person, based on purchases made or other act performed by persons who use the platform.	

Charitable Crowdfunding

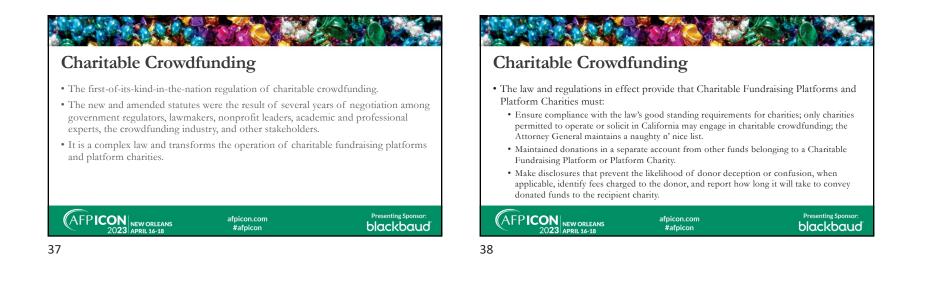
• Charitable Fundraising Platform:

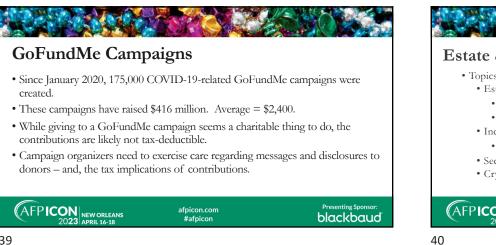
- Lists or references by name recipient charitable organizations to receive donations or grants made by the platform based on purchases made or other activity performed by persons who use the platform.
- Provides to charitable organizations a customizable internet-based website, software as a service, or other platform that allows charitable organizations to solicit or receive donations on or through the platform, including through peer-to-peer charitable fundraising.

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Tax Law: Charitable Giving & Federal Estate Tax	,
In 2023, the exemption amount for federal estate & gift tax is \$12,920,000.	1
• This exemption adjusts for inflation in 2024 and 2025 (Tax Cuts and Jobs Act)	
 But, the law will sunset on December 31, 2025 Congress will need to act to extend it or adopt a new plan 	
On January 1, 2026, the exemption amount will drop back to its pre-TCJA level: \$5,000,000.	
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Tax Law: Charitable Giving & Federal Estate Tax

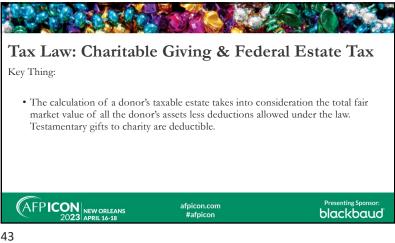
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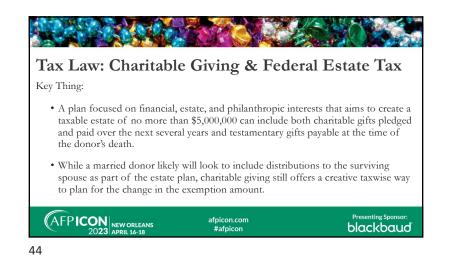
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- This pending change in the exemption amount offers charitable gift planners a window over the next 30 months to work with High-Net-Worth donors.
- Building substantial charitable gifts into their estate plans now can offer donors a simple way to be sure the size of their estates will be below the taxable threshold in now and in the future.
- Even if Congress acts in some way, the donors would have created generous legacy gifts for their favorite charities - and, will have lowered - or even eliminated - their exposure to federal estate and gift tax liability.

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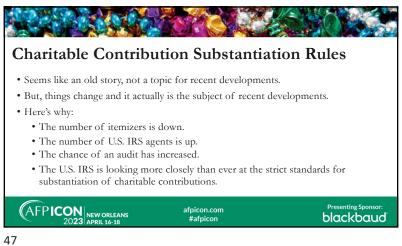
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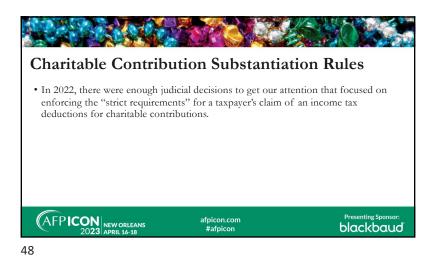




Tax Law: Charitable Giving & Federal Estate Tax			
Let's assume the taxpayer has a t no provisions for testamentary c		20,000 that includes	
Taxable Estate:	\$12,920,000		
In 2023, Federal Estate Tax =	\$ 0		
In 2026, Federal Estate Tax =	\$ 3,168,000		
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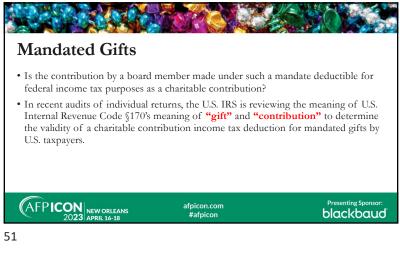




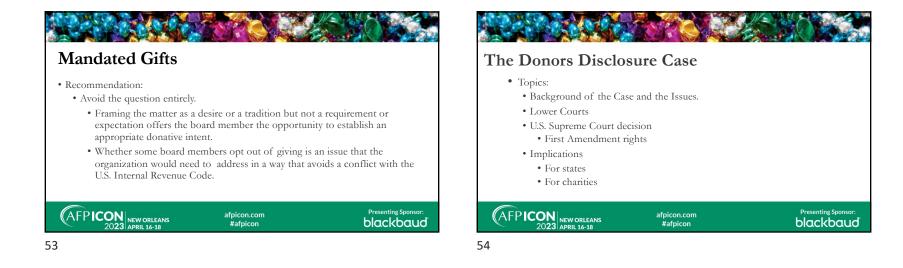
Mandated Gifts

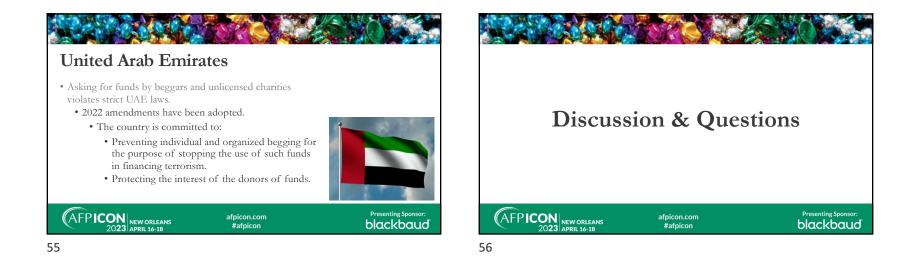
- Let's say that your organization has a set of policy statements included in the Board Manual that all board member receive upon their appointment to the Board.
- One of the policy statements explains:
 - Because funding sources are ever-curious about the financial support that the board members give to the organization,
 - For this reason, all board members are asked to make an annual commitment of [\$10,000] to the organization's annual fund.
- The amounts vary, but the prescription is not uncommon.

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