Trusts & Estates

Coming in June: Philanthropy Yearly Review & Directory 2006

After Katrina, what can advisors do to help their clients, and after debunking the wealth transfer myth, what can charities do to change their course?

Once a year, the editors of *Trusts & Estates* publish a supplement that offers their unique perspective on the state of charitable giving. This year, our annual review focuses on setting straight some of the myths surrounding charitable giving, and solving some of the common challenges that confront charitable organizations. Our editorial lineup includes in-depth coverage of the issues that are foremost with advisors to wealthy individuals, families and institutions, contributed by leading experts in their field.

FEATURE REPORT: Coping With The Failure Of The Great American Wealth Transfer

by Karen Donovan, contributing editor

Charities were happily expecting their piece of the Great American Wealth Transfer predicted in the Boston College Wealth Transfer report. But figures from Giving USA show it's simply not happening now—giving is still at the same rate it was in 1998—and suggest it may not happen at all. Similar news stories along with the scuttlebutt coming out of the National Association of Fundraising have caused quite a stir. If the expected windfall doesn't happen, what are charities to do? This special report provides a roadmap for navigating the pool of donors that are still giving, with features on three specific featured ideas:

ANNUITIES: Back To The Future

by Robert F. Sharpe Jr. of The Sharpe Group

One of the key reasons the Great American Wealth Transfer may not happen is because clients—even the wealthiest of the wealthy—are worried about living longer and needing their money, especially for escalating health care costs. How do you help your clients give? One answer can be found in annuities—particularly in charitable remainder trusts. That's how people gave during the Great Depression of the 1930s, and that's how they're likely to give again. This special report spells out how annuities can allow them to take income from the trust while they are alive, yet give to charities when they die.

INSURANCE: Insurance-Powered Philanthropy

by Charles Ratner of Ernst & Young

At its best, charitable giving with life insurance can take the positive tax and economic leverage of deferred giving and leverage it all over again to benefit donor and charity alike. At its worst, it can create a lot of trouble and expense for both the charity and the donor. This special report takes a hard look at some of the strategies—and pitfalls—associated with using life insurance policies as a charitable donation tool.

MICROFINANCING: A Step-By-Step Guide

by David Leibell of Cummings & Lockwood LLP

Microfinancing is the cutting edge for charitable giving. But what are the legal issues that wealth management professionals need to be aware of if a charity they advise wants to fund for-profit enterprises and engage in joint ventures with them? This special report offers a practical blueprint for deploying microfinancing within the bounds of current case law.

Who should sponsor the 2006 edition

This annual guide will be read, reread and referred to throughout the year by advisors to the affluent for information from:

- **Philanthropic advisory firms** looking to support the practice and expansion of effective, responsible philanthropic giving
- **Charities** looking to make the case for their mission, vision, heritage, fiscal responsibility track record, humanitarian services, partnerships, research and educational programs—along with bequests, charitable gift annuities, and charitable remainder trusts
- **Insurance and annuity companies** offering products and services specifically targeted to charitable giving and foundation services

What you receive as a sponsor

- A quarter-page, four-color profile including photos, logo, contact information, and up to a 100-word synopsis of your group's philanthropic activities presented in your own words
- Up to 100 copies of the *Philanropy Yearly Review & Directory 2006* to use for additional targeted marketing purposes
- Bonus distribution throughout the year at key industry conferences and events attended by *Trusts & Estates*
- A yearlong listing in our online Wealth Management Resource Guide—the industry's only one-stop source of trusts institutions for estate planners and advisors

If you need help preparing your ad, our marketing department will be happy to assist you.

Sponsorship Cost: $950 net

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