

ESTATE PLANNING COUNCIL OF LOWER FAIRFIELD COUNTY, INC.

Dear Council Member,

We are pleased to announce that **Jennifer M. Pagnillo, J.D., Co-Chair, Tax-Exempt Organizations and Charitable Giving Group, Day Pitney LLP**, and **Margot K. Navins, CAP®, Vice President, Charitable Planning Consultant, Fidelity Charitable®**, will be the guest speakers and will talk about the *“Giving Efficiently: A Discussion of Charitable Giving, Generally and a Comparison of Donor Advised Funds versus Private Foundations”* at our **“members only” breakfast meeting on Wednesday, March 11, 2015, 8:00 a.m. to 9:00 a.m.**, at the **U.S. Trust Offices located at One Gorham Island, 2nd Floor, in Westport.** **Please note that our breakfast meetings are no longer held at the Westport Library.**

Donors are increasingly focused on maximizing the impact of their individual philanthropy by looking for efficiencies; from contributing the most tax-efficient asset, to making the most effective gifts to charities. While 95% of high-net-worth clients contribute to charity on an annual basis, charitable planning is often an overlooked avenue to deepen client relationships and effectively grow your practice. This one hour presentation will include an overview of the charitable giving landscape, with a focus on comparing private foundation and donor-advised fund case studies with a discussion of ways these vehicles can help your clients leave a charitable legacy.” Also covered will be the difference between various appraisal reports for estate planning, estate tax filing, charitable contributions and gift tax purposes; the definition of personal property; the appraisal process; components of value and valuation approaches.

Jennifer M. Pagnillo, J.D., Co-Chair of the Tax-Exempt Organizations and Charitable Giving Group at Day Pitney LLP, focuses her practice in the areas of tax and estate planning and estate and trust administration, with an emphasis on charitable giving and the creation and operation of nonprofit organizations, including family foundations. She advises clients on income, estate, gift, and generation-skipping transfer tax planning; estate planning, including the preparation of wills and trusts; closely held business planning and related issues with respect to preserving and transmitting wealth within families; and the administration of trusts and estates, including probate proceedings, accountings, and tax-related disputes.

Margot K. Navins, CAP®, is Vice President and charitable planning consultant at Fidelity Charitable®, an independent public charity that has helped donors support more than 190,000 nonprofit organizations with nearly \$19 billion in grants since its inception in 1991. In this role, Ms. Navins serves as a premier resource for charitable planning in the Northeast region, where it is her responsibility to build relationships with advisors, enhance their understanding of Fidelity Charitable’s donor-advised fund program, and explore ways to incorporate charitable giving into clients’ overall financial and wealth management plans.

Reservations to attend can be made by contacting me by email (elizabeth.a.cahill@ustrust.com); “first come, first served.” As a courtesy to those who attend, we request that cell phones be silenced during the session. **We also request that “No Shows” be minimized.**

Continuing Education Credits: As previously announced, effective as of January 2015, we will no longer offer CFP CEUs. However, we will continue to provide Certificates of Course Completion to Certified Public Accountants who attend Council dinner meetings and breakfast seminars, upon request for their CPA CPE self-reporting purposes, at \$40 per credit hour. **Requests for CPA CPEs should be indicated on the program announcement registration form at the bottom of this page and the CE fee must be paid in advance by check.**

Council Breakfast Meetings are held at the U.S. Trust Offices located at One Gorham Island, 2nd Floor, in Westport, from 8:00 a.m. to 9:00 a.m. Please feel free to bring coffee, tea, bagels, etc. to the meeting.

If we must cancel a breakfast meeting, an email will be sent to all registrants for whom we have an email address and we will make every effort to contact all registrants by phone as well. If you are unable to check your email or voice messages, please visit our website at www.epclfc.org where the cancellation announcement will be posted on our home page under “Next Meeting.” Except in unusual circumstances, we would know about the cancellation by 4:00 p.m. the afternoon prior to a breakfast meeting.

Finally, please mark your calendar for our next **Dinner Program (Annual Meeting): Wednesday, May 6**, at the Innis Arden Golf Club in Old Greenwich.

With best regards,

Elizabeth A. Cahill
Second Vice President, Programs

If you require CPA CPE: CE fees must be paid in advance by check.

REGISTRATION FORM

Please complete this registration form and mail it with your check in the amount of \$40 payable to "EPC/LFC" to: EPC c/o Lori Somerville, 175 South End Road, #A2, East Haven, CT 06512-4555.

Member name: _____ **Phone:** _____

I REQUIRE CPA CE