



Charitable Planning

Chapman and Cutler LLP's Trusts and Estates attorneys offer a wide variety of planning services for individuals and charitable organizations. We counsel individuals and trustees on the creation and administration of charitable lead and remainder trusts, family private foundations, supporting organizations and other vehicles, and are well equipped to help our clients attain their charitable objectives.

Because our trusts and estates attorneys have direct experience as officers and directors of both public and non-public charities, we can offer important practical insights into the workings of these non-profit organizations.

Attorneys in our Trusts and Estates practice group have experience serving as both officers and directors of publicly supported charities and family private foundations. As a result of that involvement, we are familiar with the variety of complex legal, tax and administrative issues faced by charitably motivated individuals and organizations.

Included in the practice group's mix of experience are matters of corporate and trust governance and income, excise and transfer tax issues. We are also knowledgeable about mission statement development, investment policy and grant procedures for all types of charitable organizations.

Our attorneys have advised several individual clients with respect to their substantial gifts to public charities, including gifts to facilitate the construction of new facilities, gifts to establish restricted perpetual endowment funds, gifts for scholarships, and the donation of a private art collection. We also routinely counsel individuals on charitable giving techniques that permit them to donate property to charity and receive a current income tax benefit while retaining the right to benefit from the property during their lifetimes.

Attorneys

John C. Luchristt

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Related Practices

Business Succession Planning

Estate and Gift Planning

Estate and Trust
Administration

Fiduciary Litigation

Income Tax Planning and
Compliance

Trust Counsel Services

Trusts and Estates

Publications

- Wallenfelsz, Rebecca: "Charitable Donations of Partial Interests in Real Estate", *Taxation of Exempts*, September/October 2007.
- Wallenfelsz, Rebecca (co-author): "CRTs in the Wake of Rev. Proc. 2005-24 and Notice 2006-15", *Taxation of Exempts*, May/June 2006.