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Steve Leimberg's Charitable Planning Email Newsletter - Archive Message #323

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From: Steve Leimberg's Charitable Planning Newsletter

Subject: [Linda Kotis: Go Tell It On The Mountain - Reasons to Talk about Your Philanthropy](#)

“As estate planners, we counsel our clients on many aspects of charitable gift planning. Rarely have we discussed the power of communicating to others about their giving. This year-end piece offers reasons why sharing about one’s giving may constitute an additional gift to the charitable groups being supported.”

Linda Kotis provides members with commentary on the power of talking about your philanthropic gifts with others.

Linda Kotis is Of Counsel in the Washington, DC office of **Ivins, Phillips & Barker**, a firm ranked by Chambers in its 2022 *High Net Worth Guide*. She is a member of the District of Columbia, California, Indiana, and Maryland Bars. Linda advises clients on forming and revising their estate plans and analyzes estate, income, generation-skipping transfer, and gift taxation matters for high-net-worth individuals and families. Linda’s significant experience includes modification of trusts through mergers, decanting, and nonjudicial settlement agreements, analysis of complex state trust administration and non-tax issues, the administration of high-net-worth estates, charitable gift planning and formation of private foundations, marital agreements, complex guardianships, post-mortem planning, probate matters and court pleadings regarding fiduciary administration issues. For **LISI**, Linda has written [Lessons from a Trust-Maker: Have Faith in Creative Drafting](#) (October 13, 2022), [Rotert v. Stiles and Dead Hand Control: Why Indiana Can’t Be “Trusted” to Prohibit Public Policy Violations](#) (April 13, 2022), [Mann Up! Accept that Your Gift of a Deconstructed House is Less than the Sum of its Parts](#) (March 24, 2021) with co-author Ken Jefferson of Holland & Knight LLP, [Navigating the Waters of Maryland’s New Elective Share Law: How Not to Be Up The Creek without A Paddle](#) (October 2, 2020) with co-authors Andrea Dykes and Carolyn Rogers of Howard Insurance, [Look, Up in the Sky. It’s a Transfer Tax on Your Plane](#) (March 19, 2020) with co-author Ken Jefferson, [Modification Mania: Avoid Trust Code Trip-Ups and Draft Documents to Facilitate Change](#) (October 31, 2019), [Reset of the District of Columbia’s Estate Tax Exemption](#)

(January 9, 2019) with co-authors Andrea Dykes and Carolyn Rogers, [*Minding the Gap: The Mismatch Between Maryland's 2019 Estate Tax Exemption and the New Federal Estate Tax Exemption*](#) (June 25, 2018), and [*Reform School: Lessons on Rescuing an Undesirable Tax Plan after Death*](#) (April 27, 2017). She is a co-author with Andrea Dykes and Carolyn Rogers of *Maryland Enacts New Elective Share Law: Increased life insurance planning opportunities for states that have adopted the augmented estate concept*, Wealth Management's Trusts & Estates (August 11, 2020) and *The 2020 Election in Maryland: It's Not About Politics*, Probate & Property magazine (July/August 2020), and the author of *Nonjudicial Settlement Agreements: Your Irrevocable Trust is Not Set in Stone*, Probate & Property magazine (March/April 2017), and other articles in *Washington Lawyer*, *Bloomberg BNA Daily Tax Report*, and *Wealth Strategies Journal*. Linda's most recent presentations on estate planning were a 2021 webinar with co-presenter Ken Jefferson based on their LISI article about *Mann v. U.S.*, and at the 2020-2021 DC Bar Communities Guardianship and Probate Program Series with co-presenter Kasey A. Place of Ivins Phillips & Barker on *The Blessings and Burdens of Drafting for and Administering Estates with Charitable Beneficiaries* (February 25, 2021). Other presentations include: at the Greater Washington Society of CPAs' 2020 Nonprofit Symposium (December 14, 2020) on *Planning to SECURE Charitable Gifts: How the SECURE Act Supports Donations of Retirement Assets* with co-presenter Judith Barnhard of Councilor Buchanan & Mitchell; at the DC Bar Communities, Estates, Trusts, and Probate Lunch Series with co-presenter Kasey A. Place on *Lemons to Lemonade: Making Use of the Delaware Tax Trap* (November 13, 2018); at the *Women, Influence & Power in Law* conference (October 4, 2018) as a panelist with Robin Solomon of Ivins, Phillips & Barker; and at meetings of the American Bar Association, the District of Columbia Bar, and law firm briefings. Linda is an active member of the Estate Planning Council of Montgomery County, Maryland.

Here is her commentary.

COMMENT:

As estate planners, we counsel our clients on many aspects of charitable gift planning, such as fulfilling lifetime pledges, creating charitable trusts, and making Qualified Charitable Distributions (QCDs) from their retirement accounts. We remind them that they may reduce their liability for income tax and estate tax through donations to 501(c)(3) organizations. Conversations with the client about plans to communicate with others about their giving are rare and infrequent, at best.

Recently, a colleague and I were discussing the pros and cons of announcements about philanthropic gifts. My colleague's concern was that firms which publish a list of their contributions may come across as boastful. Perhaps that is why some donors, both businesses and individuals, either choose to remain anonymous or otherwise limit their communications about donations to non-profit organizations.

I have a different viewpoint, and see several reasons why individuals and businesses should publicly share about their contributions to charity:

Identifying organizations one otherwise might miss: In December 2020, author and philanthropist MacKenzie Scott shared her perspective on “the wrecking ball” of the pandemic, what hope feeds on, and what to do “if you’re craving a way to use your time, voice, or money to help others at the end of this difficult year.” Ms. Scott “highly recommended a gift to one of the thousands of organizations doing remarkable work all across the country. Every one of them could benefit from more resources to share with the communities they’re serving. And the hope you feed with your gift is likely to feed your own.”¹⁴

Among the 384 organizations she listed was the YWCA in my hometown, where my sister and I learned to swim when we were children. The YWCA offers housing and youth programs and seeks to empower women and girls in their communities. Her communication about the data-driven selection process for her donations led me to add the YWCA to my list of year-end gifts. And just last week, Ms. Scott announced a change to the formerly confidential method for selecting recipients of her gifts. She is instituting an “open-call” selection process, through which she plans to post criteria on a website for eligibility and selection of potential donees. According to Ms. Scott: “Information from other people – other givers, my team, the non-profit teams I’ve been giving to – has been enormously helpful to me If more information about these gifts can be helpful to anyone, I want to share it.”¹⁵

Inspiring generosity in others: My father, who grew up during the Great Depression, was one of 11 children of a Greek immigrant tailor. Following his service in WWII, he attended

college on the GI bill, and attained middle-class status by building his own accounting practice in Indiana. He could have viewed his escape from an impoverished childhood as reason to limit his resources to himself and his family. Instead, he was a generous giver of his time and dollars to local charities and the church. His view was that giving to others enriched, and did not deplete, his resources.

I have tried to model my father's generosity in my own life, and freely share with others about my charitable giving. It has made an impression on my daughter. In 2020, she learned about the Salvation Army's Angel Tree¹³ program in the DC metro area, which registers the holiday wish lists of children in need. She asked me if we could sign up to donate gifts for 3 children from the same family. We had a wonderful time picking out favorite toys and books from her childhood, coats and clothing, and even a bicycle, and dropping the gifts off at the Hyattsville collection site. Now this charitable endeavor has become an annual holiday tradition for our family.

Attracting new volunteers to non-profits: Marguerite Griffin, Northern Trust's Director of Philanthropic Advisory Services, writes in a year-end newsletter about using ties to organizations to increase awareness among your personal and professional circles about the charitable causes you support. One takeaway from her message is that a robust group of volunteers may be critical to achieving the mission of some non-profits, even those that are well-funded. Some people may be more inclined to consider involvement with organizations introduced to them by their friends and colleagues, rather than those charities with which they are unfamiliar.

She states: "An important resource of many of our clients is their affiliation with groups of individuals who can be mobilized to support charitable endeavors. 'Doing good and doing well' is the new mantra for rising generations and younger employees. Clients have an opportunity to lead by example *and* do good in the community when they are willing to offer their time, talent and ties in addition to their treasure."¹⁴

So, as we celebrate this holiday season and you finish your year-end donations, consider making another invaluable gift: communicating with your family, friends, colleagues, and the greater public about the charities you support and the reasons why you give.

HOPE THIS HELPS YOU HELP OTHERS MAKE A *POSITIVE* DIFFERENCE!

Linda Kotis

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CITATIONS:

^[1] <https://mackenzie-scott.medium.com/384-ways-to-help-45d0b9ac6ad8>

^[2] <https://www.theguardian.com/society/2022/dec/15/mackenzie-scott-billionaire-donations-non-profits>

^[3] <https://saangeltree.org/>

^[4] Northern Trust Institute Year-End Planning: Harnessing Resilience, accessed on December 19, 2022 at <https://tinyurl.com/56ct87jp>