**Course Title**

How to Buy Low and Donate High – Building Wealth Through Wise Charitable Giving

**Course Description**

It is not illegal, immoral, or unethical to make money from charitable activity. However, it does require planning and proper tax treatment to maximize tax savings from charitable giving. This unique course analyses techniques that donors/ taxpayers may use to obtain the largest legal tax deductions possible.

The following topics are discussed in detail.

* Donations of items in a tax-motivated transaction – differences between tax schemes and donative intent
* Qualified appraisals and appraisers
* Importance of the holding period for charitable donations
* Donations at fair market value as opposed to cost or basis
* Earmarked gifts – permissible and non-permissible
* Charitable tax shelter schemes
* Enhanced noncash property deductions for C corporations
* Introduction to joint ventures and conversion of a for-profit entity to a nonprofit public charity

**Learning Objectives**

Upon successful completion of this course, participants will be able to

* Enable taxpayers to obtain maximum tax deductions for their charitable contributions
* Comply with the specific requirements of IRC §170 relating to contributions
* Understand the differences between tax motivation and donative intent as they relate to charitable contributions