



Charitable Giving Tax Planning

Steven G. Siegel

Course # 8162559, Version 1811, 2 CPE Credits

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your way.

Course CPE Information

Course Expiration Date

Per AICPA and NASBA Standards (S9-06), QAS Self-Study courses must include an expiration date that is *no longer than one year from the date of purchase or enrollment*.

Field of Study

Taxes. Some state boards may count credits under different categories—check with your state board for more information.

Course Level

Intermediate.

Prerequisites

General tax preparation experience.

Advance Preparation

None.

Course Description

Tax planning for charitable giving is essential in helping your clients realize the greatest tax benefits from their donations. Join Steven Siegel, an expert in estate and tax planning, as he provides a review of exclusions from transfer taxation, analysis into the characteristics of charitable remainder trusts and charitable lead trusts, and insight into recent changes in the law of exclusions from transfer taxation. You'll come away from this course with a toolkit of strategies on how to advise your clients in charitable giving while providing excellent tax-saving opportunities.

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Review questions and qualified assessment © Copyright Western CPE 2016

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Instructional Design

This Self-Study course is designed to lead you through a learning process using instructional methods that will help you achieve the stated learning objectives. You will be provided with course objectives and presented with comprehensive information and facts demonstrated in exhibits and/or case studies. Review questions will allow you to check your understanding of the material, and a qualified assessment will test your mastery of the course.

Please familiarize yourself with the following instructional features to ensure your success in achieving the learning objectives.

Course CPE Information

The preceding section, “Course CPE Information,” details important information regarding CPE. If you skipped over that section, please go back and review the information now to ensure you are prepared to complete this course successfully.

Table of Contents

The table of contents allows you to quickly navigate to specific sections of the course.

Learning Objectives and Content

Learning objectives clearly define the knowledge, skills, or abilities you will gain by completing the course. Throughout the course content, you will find various instructional methods to help you achieve the learning objectives, such as examples, case studies, charts, diagrams, and explanations. Please pay special attention to these instructional methods, as they will help you achieve the stated learning objectives.

Review Questions

The review questions accompanying this course are designed to assist you in achieving the course learning objectives. The review section is not graded; do not submit it in place of your qualified assessment. While completing the review questions, it may be helpful to study any unfamiliar terms in the glossary in addition to course content. After completing the review questions, proceed to the review question answers and rationales.

Review Question Answers and Rationales

Review question answer choices are accompanied by unique, logical reasoning (rationales) as to why an answer is correct or incorrect. Evaluative feedback to incorrect responses and reinforcement feedback to correct responses are both provided.

Glossary

The glossary defines key terms. Please review the definition of any words you are not familiar with.

Index

The index allows you to quickly locate key terms or concepts as you progress through the instructional material.

Qualified Assessment

Qualified assessments measure (1) the extent to which the learning objectives have been met and (2) that you have gained the knowledge, skills, or abilities clearly defined by the learning objectives for each section of the course. Unless otherwise noted, you are required to earn a minimum score of 70% to pass a course. If you do not pass on your first attempt, please review the learning objectives, instructional materials, and review questions and answers before attempting to retake the qualified assessment to ensure all learning objectives have been successfully completed.

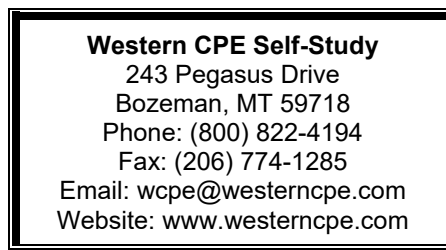
Answer Sheet

Feel free to fill the Answer Sheet out as you go over the course. To enter your answers online, follow these steps:

1. Go to www.westerncpe.com.
2. Log in with your username and password.
3. At the top right side of your screen, hover over “My Account” and click “My CPE.”
4. Click on the big orange button that says “View All Courses.”
5. Click on the appropriate course title.
6. Click on the blue wording that says “Qualified Assessment.”
7. Click on “Attempt assessment now.”

Evaluation

Upon successful completion of your online assessment, we ask that you complete an online course evaluation. Your feedback is a vital component in our future course development.



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Master Table of Contents

Course CPE Information	i
Instructional Design.....	ii
Master Table of Contents.....	iv
OnDemand Webcast Table of Contents.....	v
Learning Objectives.....	vii
PowerPoint Slides.....	1
Review Questions.....	32
Review Question Answers and Rationales.....	34
Glossary	37
Index.....	38
Qualified Assessment.....	39
Answer Sheet.....	42
Course Evaluation.....	43

OnDemand Webcast Table of Contents

Charitable Giving Tax Planning	0:00:01
Gifts to Charity in a Will	0:03:09
Charitable Remainder Trusts Generally.....	0:03:26
Charitable Giving Tax Planning	0:06:43
Characteristics of a CRT	0:06:46
Characteristics of a CRT	0:09:29
Common Elements of a CRAT or CRUT	0:11:30
Income Tax Advantages	0:15:38
Calculate the Income Tax Charitable Deduction	0:18:13
The Donor’s Federal Income Tax Deduction	0:20:14
The Donor’s Federal Income Tax Deduction	0:21:49
The Donor’s Federal Income Tax Deduction	0:24:20
Gift Tax Consequences	0:25:30
Estate Tax Consequences.....	0:27:58
Generation Skipping Tax Consequences	0:30:00
Investment Concerns.....	0:32:46
Charitable Remainder Trusts	0:35:03
Subject to the Private Foundation Rules	0:35:06
Sample Forms	0:37:40
Donor Issues.....	0:38:43
Trustee Issues.....	0:39:32
Beneficiary Issues Generally	0:43:17
Income Beneficiaries and Taxation.....	0:46:53
Income Beneficiaries and Taxation.....	0:48:04
Income Beneficiaries and Taxation.....	1:01:18
Permissible Remaindermen	1:03:40
Charitable Remaindermen	1:03:54
Alternative Remaindermen	1:04:59
Term.....	1:05:46
Disqualification.....	1:06:32
Appraisal Requirements.....	1:07:15
Right to Revoke	1:07:57
Testamentary CRT	1:09:13

Tax Treatment of CRT on Termination	1:09:48
Division on Divorce	1:10:11
Tax Year and Compliance Issues.....	1:10:46
Typical CRT Scenario.....	1:11:19
Typical CRT Scenario.....	1:11:45
Charitable Remainder Annuity Trust Requirements.....	1:12:26
Charitable Remainder Annuity Trust Requirements.....	1:13:29
Charitable Remainder Unitrust Trust Requirements.....	1:15:19
Charitable Remainder Unitrust Trust Requirements.....	1:16:27
Charitable Remainder Unitrust Trust Requirements.....	1:18:30
Charitable Remainder Unitrust Trust Requirements.....	1:20:06
Charitable Remainder Unitrust Trust Requirements.....	1:23:56
Funding	1:24:44
Funding	1:27:20
Planning Opportunities with a CRT.....	1:31:26
Planning Opportunities with a CRT.....	1:33:17
Common Mistakes in Charitable Remainder Trust Planning	1:38:49
Charitable lead Trusts	1:42:21
General Overview	1:42:29
General Overview	1:43:37
General Overview	1:44:20
Income Tax Aspects.....	1:44:57
Gift Tax Consequences of a CLT	1:47:29
Estate Tax Consequences of a CLT	1:48:09
Estate Tax Consequences of a CLT	1:48:37
Planning Opportunities with a CLT	1:50:29
Planning Opportunities with a CLT	1:51:28
Planning Opportunities with a CLT	1:52:37
Planning Opportunities with a CLT	1:53:13
Conclusion	1:53:48

Learning Objectives

Learning Objectives

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

- Identify the factors affecting charitable giving and the resulting tax benefits (income, gift, estate, and generation-skipping taxes) in order to utilize strategies which will meet both charitable goals and tax savings goals.
- Cite various trusts and other tax planning tools available for use in charitable and tax planning when preparing an estate plan and list their characteristics.
- Recognize the applicable IRS Code regulations governing the amounts and timing of charitable deductions for income, estate, and gift tax and perform the calculations of such deductions.
- Identify various income and tax reporting requirements for noncharitable beneficiaries of CRTs.
- Cite characteristics and uses of charitable lead trusts.

PowerPoint Slides

Complete this section last.

You will need to add page numbers to the PDF of the PPT slides:

1. Click on “Tools”
2. Under “Edit Page Design,” click on “Header & Footer”
3. Choose “Add Header & Footer” then click “Add New”
 - a. Under “Font”
 - i. Name: Times New Roman
 - ii. Size: 12 pt
 - b. Under “Margins”
 - i. Change “Bottom” to 0.7
 - c. Move the cursor to the “Center Footer Text” box
 - d. Click on “Insert Page Number”
 - e. Click on “Page Number and Date Format”
 - i. Refer to the Word Doc for the starting page number for the PPT slides and change the “Start Page Number”
 - f. Click OK and the PPT PDF should have page numbers

You will now need to change the next section’s page number:

1. Double click on the page number
2. Click on “Page Number”
 - a. Choose “Format Page Number”
 - b. Insert the correct page number (from the PPT PDF) in the “Start at:” box
 - c. Click OK

Update the Table of Contents, PDF this Doc, then insert the PPT PDF after this page in the new PDF. You can then delete this page.

Review Questions

The review questions accompanying this course are designed to assist you in achieving the course learning objectives. The review section is not graded; do not submit it in place of your qualified assessment. While completing the review questions, it may be helpful to study any unfamiliar terms in the glossary in addition to course content. After completing the review questions, proceed to the review question answers and rationales.

1. Which of the following is a characteristic of a charitable remainder trust (CRT)?
 - a. The trust can be revocable or irrevocable.
 - b. The entity is exempt from federal income taxes.
 - c. The formation and funding of the trust has no impact on the donor's charitable deduction as it relates to gift and estate taxes.
 - d. There is a 50% excise tax if the CRT has unrelated trade or business income (UBTI).

2. Which of the following statements is accurate regarding the elements of a CRT?
 - a. The annual payout must be at least 5%.
 - b. The annual payout cannot exceed 25%.
 - c. There must be a remainder interest in the trust for the remainder beneficiary (the charity) of at least 20% of the initial trust value.
 - d. All elements of the trust payout are at the discretion of the grantor with the exception of the trust term limits which are set by the tax code.

3. Which of the following is accurate regarding gift and estate tax consequences of a gift to a CRT?
 - a. A CRT can be responsible for paying federal estate tax if the term is tied to the life of the beneficiary but not if it is a term certain.
 - b. If the noncharitable beneficiary is a spouse, there is no gift or estate tax consequences up to the amount of the estate tax exclusion amount.
 - c. If the noncharitable beneficiary is someone other than a spouse, there are estate and gift tax impacts although it may not require the payment of such taxes.
 - d. All gift and estate taxes which may be required must be paid at the time that the gift is made to the CRT.

4. Which of the following is a requirement rather than a right which may be granted within the CRT?
 - a. The ability of the trustee to name a different charity than the one originally named in the trust document.
 - b. The ability to allow a successor to name the charity Remaindermen at the end of the trust term.
 - c. The ability of the grantor to change the charitable beneficiary after the trust document is executed.
 - d. The naming of an alternative charity.

5. Which of the following is an advisable method of funding a CRT?
 - a. Publicly traded C Corporation stock.
 - b. S Corporation stock.
 - c. A personally residence.
 - d. A non-personal residential real estate.

6. In a charitable lead trust, ideally, the grantor will fund it with:
 - a. High interest rate assets.
 - b. Assets expected to appreciate greatly in value in the future.
 - c. Shares of a closely-held business.
 - d. Real estate.

Review Question Answers and Rationales

Review question answer choices are accompanied by unique, logical reasoning (rationales) as to why an answer is correct or incorrect. Evaluative feedback to incorrect responses and reinforcement feedback to correct responses are both provided.

1. Which of the following is a characteristic of a charitable remainder trust (CRT)?
 - a. The trust can be revocable or irrevocable. Incorrect. The trust must be irrevocable and valid under state law.
 - b. The entity is exempt from federal income taxes. Correct. The entity is exempt from federal income tax.**
 - c. The formation and funding of the trust has no impact on the donor's charitable deduction as it relates to gift and estate taxes. Incorrect. The donor receives a charitable deduction for income, estate and gift tax purposes.
 - d. There is a 50% excise tax if the CRT has unrelated trade or business income (UBTI). Incorrect. There is a 100% excise tax for UBTI.

2. Which of the following statements is accurate regarding the elements of a CRT?
 - a. The annual payout must be at least 5%. Correct. The payout to the non-charitable beneficiary must be at least 5%.**
 - b. The annual payout cannot exceed 25%. Incorrect. The payout cannot exceed 50%.
 - c. There must be a remainder interest in the trust for the remainder beneficiary (the charity) of at least 20% of the initial trust value. Incorrect. The remainder interest to the charity must be at least 10%.
 - d. All elements of the trust payout are at the discretion of the grantor with the exception of the trust term limits which are set by the tax code. Incorrect. The Code stipulates the term, the annual payout minimum and maximum percentages and the minimum remainder interest available to the charity at the trust termination.

3. Which of the following is accurate regarding gift and estate tax consequences of a gift to a CRT?
- a. A CRT can be responsible for paying federal estate tax if the term is tied to the life of the beneficiary but not if it is a term certain. Incorrect. The CRT cannot ever be responsible for paying estate taxes for anyone and be qualified.
 - b. If the noncharitable beneficiary is a spouse, there is no gift or estate tax consequences up to the amount of the estate tax exclusion amount. Incorrect. For a spouse, the unlimited marital deduction applies.
 - c. **If the noncharitable beneficiary is someone other than a spouse, there are estate and gift tax impacts although it may not require the payment of such taxes. Correct. There will need to be a filing of a gift tax return and some portion of the exclusion amount may be used or the donor may want to pay the gift tax.**
 - d. All gift and estate taxes which may be required must be paid at the time that the gift is made to the CRT. Incorrect. Any required gift tax would be paid upon filing the gift tax return and those deadlines would be in effect.
4. Which of the following is a requirement rather than a right which may be granted within the CRT?
- a. The ability of the trustee to name a different charity than the one originally named in the trust document. Incorrect. This is a right which can be included in the trust document but is not a requirement.
 - b. The ability to allow a successor to name the charity Remaindermen at the end of the trust term. Incorrect. This is allowable but not required.
 - c. The ability of the grantor to change the charitable beneficiary after the trust document is executed. Incorrect. This is allowable but not required.
 - d. **The naming of an alternative charity. Correct. The tax code requires that there be a named alternate charity in the event the original charity is defunct or lost their charitable designation.**
5. Which of the following is an advisable method of funding a CRT?
- a. **Publicly traded C Corporation stock. Correct. The best and easiest thing is to use standard publicly traded investments like stocks and bonds or cash.**
 - b. S Corporation stock. Incorrect. A CRT cannot be an S Corp shareholder so this would be a big mistake and would jeopardize the S election.
 - c. A personally residence. Incorrect. This will create self-dealing issues and should not be done.
 - d. A non-personal residential real estate. Incorrect. This is not a wise choice typically unless you have very established, strong cash flow that will support the distribution to the non-charitable beneficiary.

6. In a charitable lead trust, ideally, the grantor will fund it with:
- a. High interest rate assets. Incorrect. Actually a low interest rate environment is ideal.
 - b. Assets expected to appreciate greatly in value in the future. Correct. Since the charity gets the “lead” payments and the non-charitable beneficiary gets the remainder, it is advisable to have assets expected to appreciate over time in the trust.**
 - c. Shares of a closely-held business. Incorrect. Usually, business share are not the ideal given the valuation issues.
 - d. Real estate. Incorrect. Real estate can create difficulties in generating cash flow and you certainly cannot have mortgages on the real estate.

Glossary

This is a glossary of key terms with definitions. Please review any terms with which you are not familiar.

Charitable bailout: A strategy using a CRT as a vehicle for getting C Corp stock into the hands of the owner's children by putting it in the CRT, having the corporation buy the stock from the charity using its cash reserves and then retiring that stock as treasury stock. That make minority (children) shareholders into majority shareholders. There cannot be a legally-binding obligation between the parties; there can be an understanding but not a legally-binding agreement.

Charitable foundation rules: A set of IRS regulations that apply not only to private foundations but also to CRTs.

Charitable lead trust (CLT): A type of trust in which the payments to charity come first and then the remaindermen get the principal.

Charitable remainder trust (CRT): An irrevocable trust that pays a fixed dollar amount or percentage of its initial value to a non-charitable beneficiary for life or for a term of up to 20 years. It can be an annuity trust (CRAT) or a unitrust percentage of it annually determined value (CRUT). The trust terminates in favor of a charity at the end of the term or the death of the beneficiary.

Net income unitrust (NICRUT): A type of CRT with the provision that the non-charitable beneficiary gets the lesser of the unitrust amount or the net income of the trust. This helps to preserve the principal for the charitable beneficiary.

Net income with make-up unitrust (NIMCRUT): Similar to the net income unitrust but there is the provision to make-up past distributions. Useful if desiring to fund the trust with a lot of growth-oriented investments.

Net investment income tax: The 3.8% Medicare tax which applies to distributions from CRTs. There are two alternative methods that may be elected: the simplified method and the method based on Code Section 664.

Unrelated business or trade income (UBTI): In a charitable trust, UBTI is subject to a 100% excise tax.

Wealth replacement trust: A trust typically holding life insurance which may make it possible for a donor to provide for charity while taking little or nothing away from family.

WIFO System: An acronym for remembering how income is distributed from a CRT to the beneficiaries for income tax purposes. "Worst In First Out" such that ordinary income is the first character of income distributed then capital gains, then other income (including tax-exempt income) and then principal.

Index

A	
Alternative Remaindermen	1:04:59
Appraisal Requirements	1:07:15
B	
Beneficiary Issues Generally	0:43:17
C	
Calculate the Income Tax Charitable Deduction	0:18:13
Characteristics of a CRT	0:06:46
Characteristics of a CRT	0:09:29
Charitable Giving Tax Planning	0:00:01
Charitable Giving Tax Planning	0:06:43
Charitable lead Trusts	1:42:21
Charitable Remainder Annuity Trust Requirements....	1:12:26
Charitable Remainder Annuity Trust Requirements....	1:13:29
Charitable Remainder Trusts	0:35:03
Charitable Remainder Trusts Generally	0:03:26
Charitable Remainder Unitrust Trust Requirements....	1:15:19
Charitable Remainder Unitrust Trust Requirements....	1:16:27
Charitable Remainder Unitrust Trust Requirements	1:18:30
Charitable Remainder Unitrust Trust Requirements....	1:20:06
Charitable Remainder Unitrust Trust Requirements....	1:23:56
Charitable Remaindermen	1:03:54
Common Elements of a CRAT or CRUT	0:11:30
Common Mistakes in Charitable Remainder Trust Planning.....	1:38:49
Conclusion.....	1:53:48
D	
Disqualification	1:06:32
Division on Divorce.....	1:10:11
Donor Issues	0:38:43
E	
Estate Tax Consequences	0:27:58
Estate Tax Consequences of a CLT	1:48:09
Estate Tax Consequences of a CLT	1:48:37
F	
Funding.....	1:24:44
Funding.....	1:27:20
G	
General Overview	1:42:29
General Overview	1:43:37
General Overview	1:44:20
Generation Skipping Tax Consequences	0:30:00
Gift Tax Consequences.....	0:25:30
Gift Tax Consequences of a CLT	1:47:29
Gifts to Charity in a Will	0:03:09
I	
Income Beneficiaries and Taxation	0:46:53
Income Beneficiaries and Taxation	0:48:04
Income Beneficiaries and Taxation	1:01:18
Income Tax Advantages	0:15:38
Income Tax Aspects	1:44:57
Investment Concerns	0:32:46
P	
Permissible Remaindermen	1:03:40
Planning Opportunities with a CLT	1:50:29
Planning Opportunities with a CLT	1:51:28
Planning Opportunities with a CLT	1:52:37
Planning Opportunities with a CLT	1:53:13
Planning Opportunities with a CRT	1:31:26
Planning Opportunities with a CRT	1:33:17
R	
Right to Revoke.....	1:07:57
S	
Sample Forms	0:37:40
Subject to the Private Foundation Rules.....	0:35:06
T	
Tax Treatment of CRT on Termination.....	1:09:48
Tax Year and Compliance Issues	1:10:46
Term	1:05:46
Testamentary CRT	1:09:13
The Donor's Federal Income Tax Deduction ..	0:20:14
The Donor's Federal Income Tax Deduction ..	0:21:49
The Donor's Federal Income Tax Deduction ..	0:24:20
Trustee Issues	0:39:32
Typical CRT Scenario	1:11:19
Typical CRT Scenario	1:11:45

Qualified Assessment
Charitable Giving Tax Planning
Course # 8162559, Version 1811
Publication/Revision Date:
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Course Expiration Date

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1. As a result of the increased exclusion for the estate and gift tax, only _____ of people will owe any gift or estate tax which makes charitable giving through the will ineffective for saving taxes.
 - a. 1%.
 - b. 10%.
 - c. 16%.
 - d. 19%.

2. The maximum term of a charitable remainder trust if measured in years is:
 - a. 15.
 - b. 20.
 - c. 25.
 - d. 40.

3. A gift of appreciated stock using the fair market value at the date of gift qualifies for a charitable deduction up to _____ of the taxpayer's AGI.
 - a. 30%.
 - b. 50%.
 - c. 75%.
 - d. 100%.

4. Which of the following is accurate regarding the taxpayer's limitation on the charitable deduction for purposes of the gift tax?
 - a. There will be a gift tax impact and limitation on the charitable deduction if there is someone other than the grantor as the non-charitable beneficiary.
 - b. A non-spouse beneficiary will trigger a reduction in the charitable contribution for purposes of the gift tax.
 - c. There is a limit on the charitable deduction.
 - d. There is an unlimited gift tax charitable deduction for the present value benefiting the charity.

5. Which of the following statements is true regarding beneficiaries of a CRT?
 - a. A CRT can only have 1 noncharitable beneficiary when using a life term.
 - b. A pet can be a noncharitable beneficiary as long as the term is for the “earlier of” the life expectancy of the pet or 10 years.
 - c. A donor cannot name a “class” as the noncharitable beneficiary rather s/he must specifically identify each person or entity who is a beneficiary.
 - d. If the CRT is for a term of years, the donor can name a “class” of people who do not all have to be alive when the trust is created.

6. Which tax form will the noncharitable beneficiary use to calculate any liability for the Net Investment Income Tax as a result of their trust distribution?
 - a. Form 56.
 - b. Form 5227.
 - c. Form 8801.
 - d. Form 941.

7. Which of the following is accurate in the event of a divorce where the married couple has a CRT and they are the income beneficiaries?
 - a. This results in a termination of the trust with the minimum percentage going to the charity as the remainder and the “unspent” principal going into the marital assets for inclusion in the divorce settlement.
 - b. The CRT annuity or unitrust payments become a negotiating point in the divorce settlement.
 - c. The trust is split in half such that each becomes the beneficiary of their own trust and the charitable remaindermen remain unchanged.
 - d. The trustee must split the annuity or unitrust payments such that each gets their allotment per the terms of the divorce settlement.

8. A CRT year-end must be:
 - a. March 31.
 - b. June 30.
 - c. September 30.
 - d. December 31.

9. Which of the following trust vehicles converts to a standard CRUT upon a triggering event?
 - a. CRAT.
 - b. NICRUT.
 - c. Flip Unitrust.
 - d. NIMCRUT.

10. Which of the following is going to be the best vehicle for managing the generation skipping transfer tax?
- a. CLUT.
 - b. CLAT.
 - c. CRUT.
 - d. CRAT.



Answer Sheet
Charitable Giving Tax Planning
Course # 8162559, Version 1811
2 CPE Credits

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|---------|---------|---------|---------|----------|
| 1. ____ | 3. ____ | 5. ____ | 7. ____ | 9. ____ |
| 2. ____ | 4. ____ | 6. ____ | 8. ____ | 10. ____ |



Course Evaluation
Charitable Giving Tax Planning
Course # 8162559, Version 1811

Thank you for taking the time to fill out this course and customer experience evaluation. Your responses help us to build better courses and maintain the highest levels of service. If you have comments not covered by this evaluation, or need immediate assistance, please contact us at 800.822.4194 or wcpe@westerncpe.com.

Course and Instructor Evaluation

1. Please answer the following related to the content of the course:

	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
The stated learning objectives were met.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The course materials were accurate, relevant, and contributed to the achievement of the learning objectives.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The stated prerequisites were appropriate and sufficient.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Based on 50 minutes per credit hour, the time to take this course accurately reflects the credit hours assigned to it.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The instructor was knowledgeable and effective.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2. Were there any questions you felt were confusing or had incorrect answers listed? If so, please give the question number and a brief description of the issue:

3. Please provide any additional comments specific to the educational content or author of this course:

4. Do you have ideas for future course topics? If so, please list them along with any known subject matter experts we might contact to develop the course:

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Customer Experience

5. Please rate your overall experience with Western CPE:

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If you purchased your course online, please rate the quality of your e-commerce experience.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
“My Account” information includes the tools necessary to access courses and track those completed.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

6. Please indicate the likelihood of your purchasing the listed course formats from Western CPE:

	Not at all	Not very likely	Possibly	Likely	Highly Likely
Self-Study	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Webcast OnDemand	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Live Webcast	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Resort Conference or Seminar	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

7. Please use the box below to provide any additional comments related to your educational experience with Western CPE.

8. If you are willing to provide a quote about this course, or Western CPE in general, that we may use in our promotional materials, please state it below. Be sure to include your name, title, city, and state.