A. Introduction

The information that is provided in this handbook is general and not intended to specifically answer questions, which may be posed by any individual donor. Accordingly, prospective contributors should review their own situations with their own professional advisors.

Although we believe this publication provides accurate information based on the current (2001) applicable tax rules, users should understand that it is not intended to represent the rendering of legal, accounting, or other professional services. As with any major financial decision, prospective donors are strongly encouraged to consult with a competent professional advisor.

Handbook Design

This handbook has been designed for those professionals who provide financial and/or estate planning advice to clients. This information can help maximize charitable gifts while minimizing taxes and, therefore, should be of interest to most clients.

The Foundation is pleased to work with potential donors through their financial advisors. We are also pleased to meet with your clients, where appropriate, to develop a charitable giving plan that meets their interests while conforming to your professional advice.

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