PGTRS Certification Course

Learning Activities

Week 1

Lesson 0

- Introduce yourself

Lesson 1

- Write what you think planned giving is all about, comment on two other people's definitions
- Research the PSI and Stewardship departments, explain what their role is in the church and comment on how their mission relates to PGTRS

Lesson 2

- List one of your favorite scriptures that deal with estate planning that wasn't used in the lesson and give an explanation of how you see it relates to planned giving.
- Write a paragraph about how estate planning relates to your relationship with God. Write a paragraph response to one other person's paragraph.

Week 2

Lesson 3

- Pick one of two scenarios that was discussed during the video and answer whether or not you would accept the gift and why.

Lesson 4

- No Learning Activity

Lesson 5 ***Organizational Information Required***

- Create a [PGTRS Portal Account]()
- Research and report who in your organization~~s~~ is PGTRS certified.
- List some organizations you may want to go visit for your internship.

Week 3

Lesson 6 ***Organizational Information Required***

- Examine your organization’s last Review of Trust Operations. Notice how the 47 accreditation standards are listed and whether or not your organization upheld the standard.
- Was there a standard that your organization did not uphold in the review? If so what was the standard and how was it found out of compliance? Were there any actions taken to correct this finding? If so how was it corrected?

Lesson 7 ***Organizational Information Required***

- What committee makes decisions regarding Planned Giving & Trust Services in your organization?
- What authority does this committee have?
- When was the last time the committee that manages your Planned Giving & Trust Services program met?
- Who are the members of your committee?

Week 4

Lesson 8

- Research the estate laws of the state or province your organization is located in and post the answers to the following questions.
- What is the cost of probate in your state or province, or how is the cost calculated?
- If you die without a will what is your state’s or province’s intestacy succession before your property would escheat to the state?
- What is the spousal share in your state or province?

Lesson 9

- Download a document to practice calculating the amount of estate tax owed.

Week 5

Lesson 10

- Download an example of a Canadian Income Tax and Benefit Return then answer some questions.

Lesson 11

- Download an example of a Final Canadian Income Tax and Benefit Return for someone who has recently died, then answer some questions.

Lesson 12

- No Learning Activity

Lesson 13 ***Organizational Information Required***

- Find someone in your organization, sit them down in a quiet place and then discuss the following questions, you do not need to record your answers, just open up to one another and have a conversation.

Week 6

Lesson 14

- Download and examine an example will and answer questions.

Lesson 15 ***Organizational Information Required***

- Research the probate laws for your state or province and write a report (no more than one page) what the criteria is for determining if an estate is a small estate.
- Research your organization's policies and write a report (no more than one page) on why your organization will or will not serve as a personal representative and if so what procedures must you follow.

Week 7

Lesson 16

- No Learning Activity

Lesson 17

- Research what laws in your state or province govern POAs, living wills and advance health care directives, then write a one page summary on the information that you find.

Lesson 18

- Download an example of a Canadian Will and answer some questions.

Lesson 19

- Create and submit an annual marketing plan for your organization's Planned Giving & Trust Services program.

Week 8

Lesson 20 ***Organizational Information Required***

- Research what your organization uses for an attorney questionnaire or fact finder. Practice filling one out, use your own information if you like, interview a coworker or makeup the information.
- Report what the experience was like giving all of this personal information and make suggestions on how you can make it easier for your constituents through the process.

Lesson 21

- No Learning Activity

Lesson 22 ***Organizational Information Required***

- Find a comprehensive list of all the checklists your planned giving and trust services department uses at your organization, if you do not have a comprehensive list then to the best of your ability create one. Learn where you can find all the checklists, how to use them, and what to do if a checklist needs to be updated or even created. Write a report, no more than one page, on what you learned about your checklists.

Lesson 23

- No Learning Activity

Week 9

Lesson 24

- No Learning Activity

Lesson 25

- No Learning Activity

Lesson 26

- Review the file of a trust, charitable gift annuity, or a gift when your organization was given real estate (either as a fiduciary or as an owner) and answer some questions.

Lesson 27

- No learning Activity

Week 10

Lesson 28

- Without sharing names or personal details write about a specific time when you were interacting with an elderly person who, at that moment, was showing signs they may have been lacking capacity.

Lesson 29

- No learning activity

Lesson 30

- Put together a detailed plan for conducting a planned giving seminar within your organization. Make sure to include what your goals are for the seminar, how you will market the seminar, who will be presenting what topics, and how you will follow up with constituents. Submit your plan for the rest of the class to see and comment on.

Lesson 31 ***Organizational Information Required***

- Interview someone in your organization, or your parent organization, who has knowledge of a difficult situation that arose in the service of Planned Giving & Trust Services. Write a no more than one-page report, without mentioning any names or divulging specific information about the situation, answering the following questions.

Week 11

Lesson 32

- Download and read a trust document then answer some questions

Lesson 33

- No Learning Activity

Lesson 34

- No Learning Activity

Lesson 35

- No Learning Activity

Week 12

Lesson 36

- No Learning Activity

Lesson 37

- No Learning Activity

Lesson 38

- No Learning Activity

Lesson 39

- Download and review an IRS Form 1040 and answer questions

Lesson 40

- Download and review an IRS Form 1041 and answer questions

Week 13

Lesson 41

- No Learning Activity

Lesson 42

- Determine what donors' maximum income tax deduction they can receive by donating to your organization.

Lesson 43

- Download an example of a Canadian gift receipt and answer some questions.

Lesson 44

- Download and review a real estate appraisal and answer some questions

Week 14

Lesson 45 ***Organizational Information Required***

- Research your organization's gift acceptance policies and determine if you would accept a couple of gift examples.

Lesson 46 ***Organizational Information Required***

- Research how charitable bequests can and have been made to your organization, and write a report no more than one page answering the following questions:

Lesson 47

- No Learning Activity

Week 15

Lesson 48

- No Learning Activity

Lesson 49

- No Learning Activity

Lesson 50 ***Organizational Information Required***

- Research your organization's CGA program, if your organization does not have a CGA program then research the next higher organization that does, and write a report no more than one page answering the following questions:

  - Is the organization the contract holder for the CGAs or are the contracts with a third party such as the General Conference or Western Adventist Foundation?
  - What type of registration does the state(s) the organization offers CGAs in require? (e.g. initial registration, annual filing, certain criteria must be met, etc.)
  - How are the assets in your CGA pool invested and managed?
  - Does the organization have a written policy governing their CGAs; for example specifying the types of CGAs they will offer, the minimum and/or the maximum amount of a CGA they will accept, the types of assets they will accept to fund a CGA, or the minimum and/or maximum age of annuitant when a CGA is established?

Lesson 51 ***Organizational Information Required***

- Research the current state and past results of your CGA program, if your organization does not have a CGA program then research the next higher organization that does, and write a report no more than one page answering the following questions:
  - How many CGAs is the organization currently under contract?
  - What is the total value of the CGA investment pool?
  - Are there now, or have there ever been, CGAs with $0 balance that your organization had to make annuity payments on? If so explain the circumstances that led to this and how much money was paid out after the CGA “ran dry”.
  - What has been the total remainder amount that has gone to benefit your organization from your CGA program? If your records do not go back to when your program started calculate as far back as you can.

Week 16

Lesson 52 ***Organizational Information Required***

- Research your organization’s CRT program, if your organization does not have a CRT program then research the next higher organization that does, and write a report no more than one page answering the following questions:
  - Is the organization willing to serve as the trustee of a CRT?
  - How are assets typically invested and managed in the CRTs?
  - Does the organization have a written policy governing their CRTs; for example specifying the types of CRTs they will offer, the minimum and/or the maximum amount of a CRT they will accept, the types of assets they will accept to fund a CRT, or guidelines on the payout rates of a CRT?

Lesson 53

- No Learning Activity

Lesson 54 ***Organizational Information Required***

- Call on one to three of your donor constituents, e.g. someone you know has included your organization in their estate plan, or someone who has a CGA or a CRT with your organization;
  - Thank them for having included your organization in their estate plan.
  - Share with them some of the exciting things that are taking place in your organization and let them know you appreciate their support in helping these things happen.
  - Do not to ask them for anything, just thank them.

- Practice the techniques outlined in this lesson and then write a no more than one page report on how the phone calls went (be sure not to include any names of who you talked to).