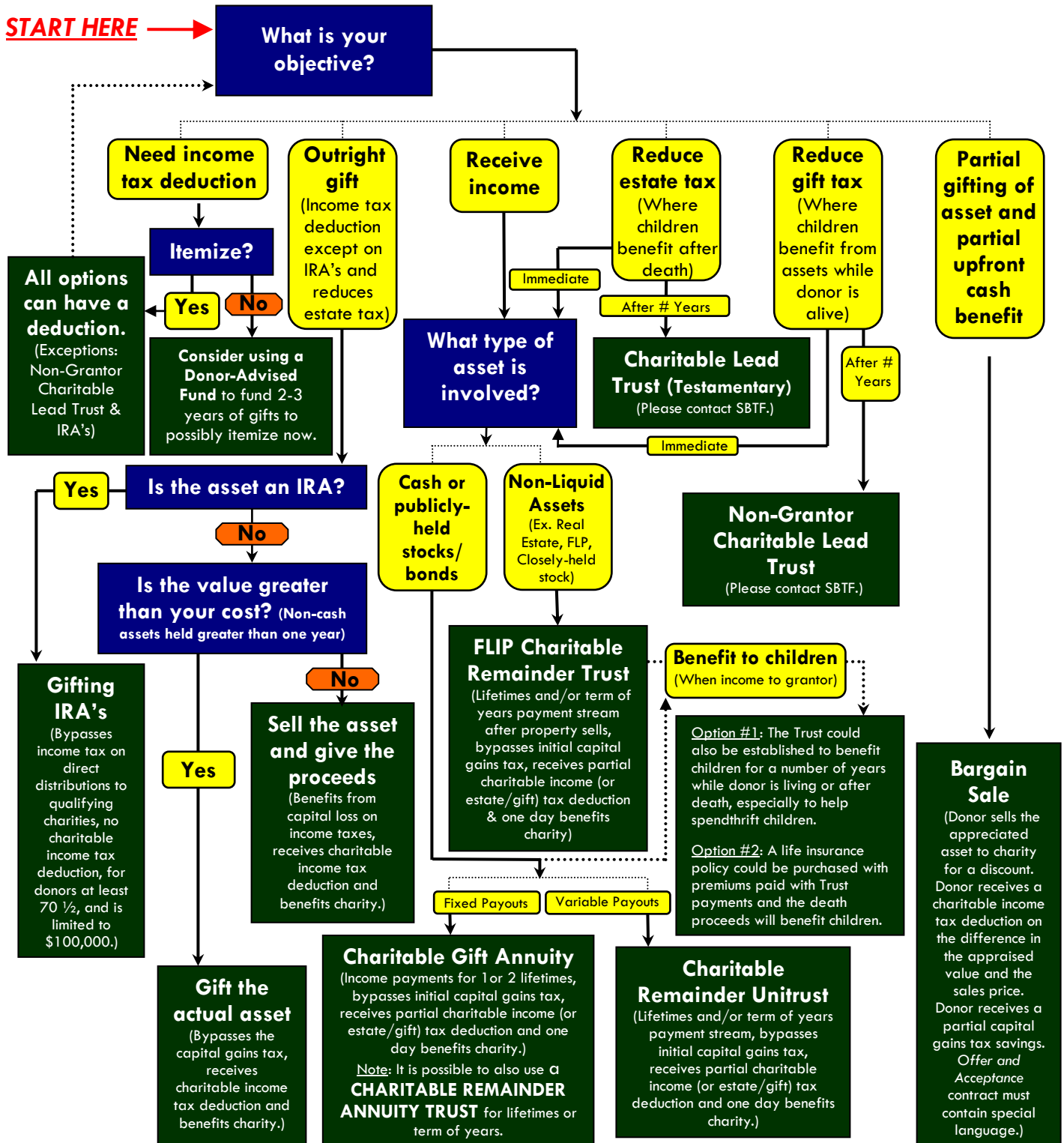


CHARITABLE GIFTING FLOWCHART

(Quick Reference For Professional Advisors-Version 03042018)



Notes: This flowchart is not meant to be an exhaustive reference to irrevocable charitable gifting strategies. It is not meant to be tax or legal advice. Opinions on strategies may differ among professionals. Also, pursuant to the rules of professional conduct set forth in Circular 230, as promulgated by the United States Department of the Treasury, nothing contained in this communication was intended or written to be used by any taxpayer for the purpose of avoiding penalties that may be imposed on the taxpayer by the Internal Revenue Service, and it cannot be used by any taxpayer for such purpose. No one, without our express prior written permission, may use or refer to any tax advice in this communication in promoting, marketing, or recommending a partnership or other entity, investment plan or arrangement to any other party.

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