GIANT, IMPORTANT DISCLAIMER: WE AREN'T GIVING LEGAL, TAX OR FINANCIAL ADVICE. PLEASE SEEK YOUR OWN COUNSEL FOR ANY DONATIONS. MANY OF THESE QUESTIONS ARE OPEN TO SOME INTERPRETATION, ARE GENERAL IN NATURE OR ARE UNIQUE TO A PARTICULAR JURISDICTION. ASSUME ALL ANSWERS ARE WRONG UNTIL YOU/YOUR DONOR CONFIRMS WITH HER/HIS ADVISOR.

Q & A from "White Whale Sightings: True Tales of the Search for Mega-Gifts" <July, 2026>

Is Charitable Solutions able to accept tax-efficient gifts of cryptocurrency from donors outside of the US?	Kind of. We can do that but usually it is best if they are US taxpayers. We cannot provide deduction benefits for Canadian or UK donors as an example.
How could vested stock options be utilized for mega-gifts?	These usually don't work well. Stock options though come in about 15 flavors - non-qualified, qualified incentive stock options, warrants, public options, etc. But most of these are non-qualified, which means ordinary income. So, upon assignment, the gain is immediately triggered. If ISOs, then the donor can purchase the stock at the strike price with generally no capital gains recognition. So, in that case, the donor could hold it a year and then would simply have long-term capital gains property so could be donated as usual (unless it is private stock which is still possible but more of a process of course).
Did the donor convert the S Corp to another corporate entity before making the gift(s) to the DAF and CRT?	I think that was considered (along with potentially dissolving the S-Corp), but ultimately it was a gift of assets by the S-Corp.
Was this a gift of assets by the S Corp vs. S Corp stock?	Yes, that was how we structured it due to the CRT limitation with S-Corp stock.
Perhaps I missed this, but with the FLIP Crut holding the intellectual property, how will the net income be paid? I'm assuming two things, that the lesser is	The IP isn't generating any licensing revenue at this point (I don't think) so it will "flip" when the IP sells. I think the price is around \$800-900 million or so and they are working through an LOI at this point. But if you have a similar size

the net income instead of the stated unitrust percentage, and that the CRUT holds only the intellectual and likely illiquid property, hence the question. Does that make sense?	check that will clear, I might be able to make sure you become the rightful owner. :-)
"Case #2: assuming the properties are in CA, did you have to deal with restrictions by the CA DOI (i.e. reserve requirements, etc.)? Not sure I heard what state controlled on CGA issuance/funding assets	I think this may have been a non-CA resident so may not have been part of the CA Trust pool. But we do a fair amount of these in CA and if I surplus isn't large enough for the reserve, we have moved over some other liquid funds to meet those requirements (we have about $3.5 billion in Dechomai assets which we can transfer in short term until the property sells.
How can I have access to the gift planner workstation?	Go here: https://estategiftplanning.com/
What training do you recommend to better understand the variety of options talked about here? These seem like quite sophisticated gift options I'd like to be better informed about. Thanks!	Chartered Advisor in Philanthropy program - Paul is the Chair of that program at The American College.
How did donor go about selecting charitable beneficiaries of the CRT?	That's part of the story here: he didn't have time yet to think through all the charities he wanted to support; he was too stressed with selling the IP. Therefore, the benefit of the DAF and the CRT is that he can take time after the assets are sold to think strategically about where to make his gifts.
What is the exact legal role a trust protector plays?	It depends on the trust; often they monitor the trustee to ensure they are acting properly. In this case, we are selling the assets in a trust on a note, so I believe that the trust protector is there to make sure we handle the sale of the assets properly.
So, with Tony's case, what prospective buyer would want to enter into ownership with a charity?	The 3rd party buyer is buying 100% of the property, the interest Dechomai owns, and the interest that Tony still owns.

So can donor put a restriction on gift of undivided interest to Dechomai to disburse proceeds to another charity?	Possibly if it is a designated fund, but generally it is a DAF, so we simply follow the non-binding recommendation. We exist to take nonliquid (or CGA/CRTs) to liquid and then make grants. So, donors don't keep liquid funds with us - we are horrible in that role.