



Give

Achieve charitable goals

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The situation

Our client wanted to give to charitable organizations; we helped develop a tax-efficient plan.

- Our client is a co-founder of a successful company that she sold earlier in the calendar year.
- The sale generated a sizable capital gains tax.
- In addition, she owns \$10 million in low-cost-basis stock from another company she founded and sold seven years ago.
- She wanted to reduce her tax liability and establish a charitable giving plan to support her alma mater, the local community and international charities.

The strategy

Partnering with our client and her tax attorney, we recommended:

- She donates her low-cost-basis stock and some cash to a flexible charitable giving vehicle.
- In return for this irrevocable contribution, she could generate a charitable income tax deduction to set against her capital gains that year.

The benefits

- A current income tax deduction* for the full fair market value of the stock, up to 30%, respectively, of adjusted growth income ("AGI"), and up to 50% of AGI for her cash contribution.
- Through a new donor advised fund, she was able to support her alma mater and local community as well as make gifts to international charities.
- Her low-cost-basis stock was sold inside the donor advised fund, which made for a more tax-efficient donation.

**Any unused deduction may be carried forward for an additional five years.*

Please see disclosures listed on reverse.

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