

ASSETS CAN BECOME CHARITABLE GIFTS

Take Advantage of Favorable Tax Treatment

You may be eligible to take an immediate tax deduction upon receipt of each contribution into an Omaha Community Foundation account. By contributing a variety of assets directly to the Omaha Community Foundation, you may be able to avoid capital gains on the sale of the assets - and increase the amount of your charitable contributions and potentially, your tax deduction.* Please consult with your advisor to determine the ultimate deductibility of your contribution.

EXPERTISE IN HANDLING A VARIETY OF ASSETS

The Omaha Community Foundation offers expertise in facilitating gifts of a variety of assets from cash equivalents to real estate.

- Cash equivalents, via checks, wires and electronic fund transfers
- Cash value of a life insurance policy
- LLC and limited partnership interests
- Mutual fund shares
- Private stock
- Publicly traded bonds
- Publicly traded stock
- Real Estate

HOW MUCH OF A DEDUCTION MAY BE ALLOWED?

	Omaha Community Foundation Accounts	Supporting Organization at Omaha Community Foundation	Private Foundations
For gifts of cash and ordinary property	Up to 50% of Adjusted Gross Income (AGI)	Up to 50% of AGI	Up to 30% of AGI
For gifts of publicly traded securities held long-term	Fair market value up to 30% of AGI	Fair market value up to 30% of AGI	Fair market value up to 20% of AGI
For gifts of privately held stock and real property held long-term	Fair market value up to 30% of AGI	Fair market value up to 30% of AGI	Cost basis up to 20% of AGI

**Information provided is general and educational in nature. It is not intended to be, and should not be construed, as legal or tax advice.*

FOR MORE INFORMATION, CONTACT US AT [GIVING@OMAHAFUNDATION.ORG](mailto:giving@omahafoundation.org) OR (402) 342-3458.



Omaha Community Foundation

Let good grow.