

ASSETS THAT 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 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

We offer expertise in facilitating gifts of a variety of assets including:

- Cash equivalent, via check, wire transfer, or electronic fund transfer
- 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 Organizations	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.

Simplify your giving.

THE NET COST OF A GIFT OF STOCK

In the example below, a donor has stock that has a fair market value today of \$2,000, but was originally acquired at a cost basis of \$500. Assuming the donor is in the 28% federal tax bracket, below is an illustration of the 17% cost savings this donor experiences using stock instead of cash.

		Cash	Public Stock
Gift Amount		\$2,000	\$2,000
Income Tax Savings (charitable deductions)	Federal Tax Savings (\$2,000 x 28%)	(\$560)	(\$560)
	Nebraska Tax Savings (\$2,000 x 7%)	(\$140)	(\$140)
<i>Non-taxable Gain</i>	<i>(\$1,500 x 15%)</i>		<i>(\$225)</i>
Net Cost of Gift		\$1,300	\$1,075