2018 Gift of S-Corp Analysis

Straight Gift To DAF		Use of a DAF Trust for Sale	
Donor's FMV Deduction	$1,000,000	Donor's FMV Deduction	$1,000,000
Charity Sells Gift	$1,000,000	Charity Sells Gift	$1,000,000
Charity's Basis	-$100,000	Charity's Basis	-$100,000
UBIT on Sale by Charity at Corporate Rate	**-21%**	**Trust Takes 60% Charitable Deduction for gift to DAF**	**-60%**
Net Proceeds for Charity	**$711,000**	UBIT on Sale by Trust at Capital Gains Rate	-20%
		Net Gift to DAF for Charity	**$828,000**

Funds Available for Charity Increased by $117,000