



Gift of Cash and Appreciated Stock

Only 31% of itemized contributions were “other than cash”

Gifts of Cash		Gifts of Appreciated Assets	
Cash Contribution	\$100,000	FMV of Stock	\$100,000
Marginal Tax Rate	37%	Amount Paid for Stock	\$50,000
Income Tax SAVED	\$37,000	Income Tax at 37% SAVED	\$37,000
Estimated After Tax Cost of Gift	\$63,000	Capital Gains Tax (\$50K x 20%)	\$10,000
		Net Investment Income Tax (\$50K x 3.8% Medicare Surtax)	\$1,900
		Additional Tax Savings	\$11,900
		Estimated After Tax Cost of Gift	\$51,100

Additional Tax savings of \$11,900