

**SUMMARY OF TAX BENEFITS
FOR CHARITABLE GIFTS**

TYPE OF PROPERTY	VALUE OF U.S. FEDERAL TAX DEDUCTION	PERCENTAGE LIMITATION*
Cash	Face amount	50%
Non-appreciated property	Fair market value or cost basis, whichever is less	50%
Ordinary income property**	Fair market value or cost basis, whichever is less	50%
Appreciated long-term*** capital assets (securities, real estate, mutual fund shares)	Fair market value	30%
Appreciated long-term capital assets using alternative valuation	Fair market value less 100% of the appreciation (effectively limited to basis)	50%
Appreciated long-term tangible personal property <ul style="list-style-type: none"> • Use not related to SRF's purpose • Use related to SRF's purpose 	Fair market value less 100% of the appreciation (effectively limited to basis) Fair market value	50% 30%

*The percentage limitation refers to the percent of adjusted gross income ceiling on charitable deduction; usually deduction can be carried over in succeeding 5 years.

**Gains from the sale of ordinary income property is taxed at ordinary income rates. Examples of ordinary income property include inventory, artwork created by donor, section 306 stock, certain depreciable property, and capital assets (such as stocks and bonds) held 12 months or less.

***Long-term means more than one year.