

# Gifts of Stock & Securities



**Case 1:** Sell securities and donate the *cash* to the CPDMHF

**Case 2:** Donate the *investment* directly to the CPDMHF

<b>Original Cost of Investment</b>	\$5,000	\$5,000	
<b>Current Fair Market Value</b>	<b>\$25,000</b>	<b>\$25,000</b>	
<b>Capital Gain</b>	\$20,000	\$20,000	
<b>Tax on Capital Gain</b> <i>50% of Gain is Taxable</i>	\$5,000	\$0	← No capital gains tax
<b>Donation Amount after-tax</b>	\$20,000	\$25,000	← CPDMHF Foundation receives a larger gift
<b>Charitable Tax Receipt from donation to CPDMHF Foundation</b>	\$20,000	\$25,000	← You receive a larger charitable tax receipt
When applied against taxes, a benefit of approximately 40% results on the tax return	\$8,000	\$10,000	
<b>NET BENEFIT</b>	<b>\$3,000</b>	<b>\$10,000</b>	← You receive more!

Above provided for illustrative purposes only. Please consult your financial or tax advisor to get the best results.