

Charitable income tax deductions for individuals

| Type of contribution | Amount that can be deducted | Percentage of AGI* that can be deducted in one year |
|--|-----------------------------|---|
| Cash | Fair market value | Up to ⁶⁰ 50 % (2018-2025) |
| Short-term capital gain property (held less than 12 months) such as stocks, bonds, and other capital assets, the sale of which at fair market value would yield short-term capital gain. | Cost Basis | Up to 50% |
| Long-term capital gain property (held more than 12 months) such as stocks, bonds and other capital assets, the sale of which at fair market value would yield long-term capital gain. | Fair Market Value | Up to 30% |
| Long-term appreciated real property | Fair Market Value | Up to 30% |

Note: Contributions in excess of the percentage limitation may be carried over for charitable deduction purposes in the five succeeding taxable years. Please review your giving options and related tax benefits with your professional advisor.

*AGI: Adjusted Gross Income