Use appreciated Assets

One of the easiest and most tax-savvy ways of giving to the ACG Foundation is to give appreciated assets, such as stock. When you give appreciated assets, you avoid all capital gains tax and get a tax deduction for the full amount of the gift.

- **Stocks, bonds, mutual funds, business interests**
  
  Example: George bought Apple stock when it was only $100/share. With Apple stock now valued at $550, he can give the stock to AGC, get an income tax deduction for the full $550/share market value, and avoid paying capital gains tax on the $450/share appreciation.

  Example: Sam is the owner of a successful family business partnership. He is a 50% partner with his two sons, and he would like eventually to transfer controlling ownership to them. He can give a share of the business to AGC, get a tax deduction for its value, and then his sons can purchase the share at some future date. He can even do this every year, eventually transferring full ownership.

- **Appreciated real estate**
  
  Example: Sue owns a beach condo on Cape Cod that she purchased years ago for $100,000, which is now valued at $500,000. She used to visit regularly but now finds the condo has become a burden. She can give the condo to AGC, get a tax deduction for the entire $500,000, avoid paying tax on the $400,000 capital gain, and relieve herself of the expense of maintaining the property.