

Discover the benefits of  
donating special assets

Giving.



██████████ CHARITABLE  
██████████ PROGRAM

## How to contribute special assets

- 1 **Prequalify** your special assets contribution by calling the Program at 888-██████████.
- 2 **Review** the *Special Assets* kit, which you will receive by e-mail or mail once you have been prequalified by the Program.
- 3 **Complete** and sign the Special Assets form and the Supplemental Agreement for Contributing Special Assets form.
- 4 **Send** the completed forms to the Program for formal review. A Program representative will notify you when your contribution is approved.
- 5 **Complete**, sign, and send the applicable contribution form(s) to the Program.
- 6 **Fund** the account with your special assets contribution to the Program.

For detailed information on how the process works, visit [www.██████████.org/giftspecialassets](http://www.██████████.org/giftspecialassets).

# Receive expert help and tax advantages

If you're considering donating special assets, such as closely held stock, private equity, or hedge fund interests, to charity, the [REDACTED] Charitable [REDACTED] Program can help. You can rely on the expertise of the Program staff to manage the process from start to finish, and you can enjoy the following benefits.

## Minimize capital gains tax on highly appreciated assets

Donating highly appreciated restricted stock, foreign stock, or limited partnership interests can help you avoid significant capital gains tax—allowing you to increase the amount of your charitable contribution and tax deduction.

## Rebalance your portfolio in a tax-efficient way

Special assets can become the most appreciated assets in your portfolio, in part because they are difficult to liquidate. As a result, your portfolio may be overweighted in these holdings. Donating them to charity can help to rebalance your portfolio without triggering capital gains.

## Reduce paperwork

Perhaps you know the benefits of donating special assets to a charity, but do not wish to complete multiple sets of gift paperwork, or pay for multiple appraisals in order to support several charities. With one contribution of special assets to the Program's donor-advised fund, you can recommend cash grants to more than a million public charities nationwide.

## Minimum Contribution Amounts for Special Assets

Asset type	Minimum contribution amount
Restricted stock (including Rule 144/145)	\$50,000
Nonpublic stock (C Corp. or S Corp.)	\$1,000,000
LLC or LLP interest	\$1,000,000
Private equity	\$1,000,000
Hedge fund interest	\$1,000,000
Foreign-traded stocks	\$50,000
Exchange-traded options	\$25,000

Note: All fees associated with the transfer of the special assets will be deducted from the proceeds of the contribution. If you are interested in giving an asset that is not listed above, such as real estate, please contact the Program for more information.

## Ensure expert handling of your special assets gift

You may have found that your favorite charities, like most organizations, are not equipped to handle contributions of special assets. The Program can accept all of the asset types shown in the table above, and we have the resources and knowledge to ensure that your contribution is handled as smoothly as possible.\*

## Create long-term support for your favorite causes

By making a contribution to the Program's donor-advised fund, you qualify for an immediate tax deduction (subject to IRS guidelines) and can create long-term support for many of your favorite public charities. Once your program account is funded, you can recommend grants (\$500 minimum) from your program account at any time, and the account could potentially continue in perpetuity.

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\*All contributions of special assets are reviewed and accepted on a case-by-case basis.

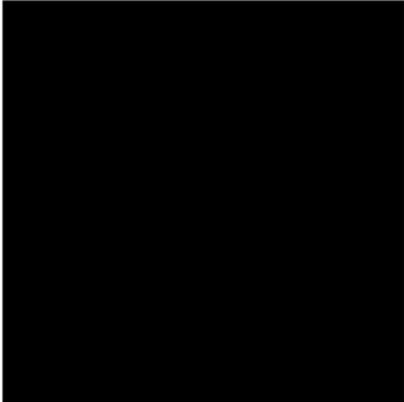
## Additional considerations

Before deciding to donate special assets, you should consult your tax and legal advisor(s). You should also consider the following:

- Gifts of special assets are generally more complex than gifts of publicly traded securities. Extra time and careful handling are usually required. (Note: It may take several months to process such gifts and fund your account.)
- The IRS may require a qualified appraisal of the donated assets. Transfers of special assets may require the consent of the issuer.
- The Program will liquidate donated assets as soon as possible; they will not be held in-kind.
- In some cases, gifts of special assets may incur significant costs or tax liabilities that will reduce the amount of gift proceeds into your donor-advised account.

## Get started today

If you are considering or ready to donate special assets, call us at 888- [REDACTED] or visit [www.\[REDACTED\].org/giftspecialassets](http://www.[REDACTED].org/giftspecialassets).



The [redacted] Program was founded by [redacted] as an independent, nonprofit organization. A majority of the Program's Trustees are independent of [redacted]. Although [redacted] provides certain investment management and administrative services to the Program through a service agreement, the Charitable [redacted] Program is not a program or an activity of [redacted]

Each donor's tax situation is unique and is likely to be impacted by specific facts and circumstances that are beyond the [redacted] Program's control or knowledge. Additionally, tax laws and regulations change frequently, and their application to a particular taxpayer's circumstances can vary widely. We strongly encourage you to consult with your tax advisor. The Program disclaims any responsibility for the accuracy or adequacy of any position taken by donors in their tax returns.

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**Florida:** A copy of the official registration and financial information may be obtained from the Division of Consumer Services by calling 1-800-435-7352, toll-free within the state. Our Florida registration number is CH8474.

**Maryland:** Copies of documents and information submitted by us are available for the cost of copies and postage from the Secretary of State, Statehouse, Annapolis, MD 21401; 1-410-974-5534.

**Mississippi:** The official registration and financial information may be obtained from the Mississippi Secretary of State's office by calling 1-888-236-6167.

**New Jersey:** Information filed with the Attorney General concerning this charitable solicitation may be obtained from the

Attorney General of the State of New Jersey by calling 1-973-504-6215.

**New York:** New York residents may obtain a copy of our annual report by writing to the Office of the Attorney General, Department of Law, Charities Bureau, 120 Broadway, New York, NY 10271.

**North Carolina:** Financial information about us and a copy of our license are available from the State Solicitation Licensing Branch at 1-888-830-4989.

**Pennsylvania:** The official registration and financial information may be obtained from the Pennsylvania Department of State by calling toll-free, within Pennsylvania, 1-800-732-0999.

**Virginia:** A financial statement for the most recent fiscal year is available upon request from the State Division of Consumer Affairs, P.O. Box 1163, Richmond, VA 23218; 1-804-786-1343.

**Washington:** You may obtain additional financial disclosure information by contacting the Secretary of State at 1-800-332-GIVE.

**West Virginia:** West Virginia residents may obtain a summary of the registration and financial documents from the Secretary of State, State Capitol, Bldg. 1, Room 157-K, 1900 Kanawha Blvd. East, Charleston, WV 25305.

Registration does not imply endorsement, approval, or recommendation by any state.