



Maximize Your Impact: Donate Illiquid Assets

The ImpactAssets Donor Advised Fund accepts illiquid assets, from personal property and real estate to non-publicly traded securities.¹



BENEFITS

FLEXIBILITY | You can divide proceeds from high-value assets such as real estate or stock among multiple charities

TAX ADVANTAGES | You are usually entitled to receive a full fair market value tax deduction and have the potential to minimize capital gains tax—this is not the case with contributions to a private foundation

CONVENIENCE | ImpactAssets administers the process including acceptance, and sale of the asset

WHEN TO DO THIS?

EXTRAORDINARY INCOME YEAR | Match your deduction to income when it matters most

EXTRAORDINARY GAIN | Avoid a massive tax liability on an appreciated asset

DORMANT ASSET | Turn assets you are no longer using (e.g., vacation property) into philanthropic capital

HOW IT WORKS

- 1 Contribute appraised² asset(s) and receive tax deduction

- 2 ImpactAssets liquidates asset(s)

- 3 ImpactAssets deposits sale proceeds into your account

- 4 Recommend grants and investments

¹ There are a number of factors to consider when assessing the tax implications of gifts to charity. Please consult with your tax specialist before making any donations.
² ImpactAssets can refer you to appraisal firms.

DONATING COMPANY SHARES

The Founder of a social enterprise consumer goods company likely to be sold in coming months wanted to donate shares of the company to charitable causes. She was a passionate supporter of autism treatment, looking to deepen her giving to this cause. A friend and advisor that had recently completed a similar transaction referred her to The ImpactAssets Donor Advised Fund, noting the firm's flexible and personalized donor advised fund offering.

The entrepreneur consulted her lawyer and CPA and confirmed that she could, indeed donate the shares to ImpactAssets since there wasn't total certainty that the company sale would occur. She transferred ownership of the shares and ImpactAssets held them for a few months until the sale was completed. ImpactAssets sold its shares to the buyer and deposited the proceeds into the entrepreneur's donor advised fund account, enabling her to recommend grants or investments to nonprofits, social enterprises, and impact investment funds.

The donor was able to transact with one nonprofit (ImpactAssets), but can use the proceeds to support multiple organizations over time. Additionally, since the shares had appreciated in value, she both avoided paying taxes on the capital gain, and was able to deduct the full fair market value of the shares.

CONTACT US TO LEARN MORE

These situations often arise suddenly. ImpactAssets can help administer the process effectively and efficiently when they do. Fees may apply.

PHONE 855-649-5980

EMAIL outreach@impactassets.org

www.impactassets.org