

Property Gifting Information

Gifts of Property

Gifts of non-cash property such as securities or real estate may provide an ideal way to make a contribution. These gifts may be more advantageous than outright cash gifts because a larger gift can be given at less of a cost.

Property That Has Increased in Value

Property that has increased in value and has been held long enough to qualify as long-term property may be beneficial to give. This type of gift entitles two benefits: first, you avoid paying capital gains tax; and second, in most cases you receive a deduction for the full value of the gift.

Property That Has Decreased in Value

If you have property that has decreased in value at the time you are ready to make your gift, you should consider selling that property first and then contributing the proceeds to the JCJC Foundation, Inc. This allows you to receive the deduction for both the capital loss and the charitable gift.

Please consult with your tax professional for how this type of giving impacts your individual situation.