

GIFTS OF BUSINESS INTERESTS

Limited Partnership and LLC Interests
Privately Held C- and S-Corp Stock
Restricted Stock



Contribute closely held business interests to a donor-advised fund (DAF)



Recommend a grant to Columbia Business School from DAF



Proceeds of asset liquidation deposited into DAF



Achieve Multiple Goals

- Give more to Columbia by donating assets directly to a DAF instead of liquidating and taking an offsetting deduction
- Enjoy a current-year tax deduction
 - Reduce or eliminate capital gains tax

Benefits to You

Assets that have appreciated in value can be among the most tax-advantaged items to contribute to charity. Please contact your financial adviser to discuss your own unique situation.

Enhanced Giving

These gifts require due diligence by the donor-advised fund. Donors will be asked to supply supporting documents and materials about the asset to facilitate gift acceptance.

To learn more about enhanced charitable gifts,
Contact Zachary Howell, Assistant Dean, at 212-851-4301 or
zh2134@gsb.columbia.edu.