

**SUMMARY OF INDIVIDUAL TAX DEDUCTIONS
FOR CHARITABLE CONTRIBUTIONS TO SRF**

TYPE OF PROPERTY	AMOUNT OF U.S. FEDERAL TAX DEDUCTION	AGI PERCENTAGE LIMITATION*
Cash	Face amount	60% (50% if any non-cash contributions are also made during tax year)
Non-appreciated property	Fair market value or cost basis, whichever is less	50%
Ordinary income property**	Fair market value or cost basis, whichever is less	50%
Appreciated long-term*** capital assets (securities, real estate, mutual fund shares)	Fair market value	30%
Appreciated long-term capital assets using alternative valuation	Fair market value less 100% of the appreciation (effectively limited to basis)	50%
Appreciated long-term tangible personal property <ul style="list-style-type: none"> • Use not related to SRF's purpose • Use related to SRF's purpose 	Fair market value less 100% of the appreciation (effectively limited to basis) Fair market value	50% 30%

*The percentage limitation refers to the percent of adjusted gross income ceiling on a charitable contribution deduction for federal income tax purposes; generally, any excess deduction amounts not used in the year of the gift can be carried forward for up to five succeeding tax years.

**Gains from the sale of ordinary income property are taxed at ordinary income rates. Examples of ordinary income property include inventory, artwork created by donor, section 306 stock, certain depreciable property, and capital assets (such as stocks and bonds) held one year or less.

***Long-term means held for more than one year.