

Direct Transfers of Appreciated Capital Assets to CVM

Christian Veterinary Mission may receive gifts of stock [[Stock Transfer](#)] and other securities – particularly those that are publicly-traded. These assets are commonly donated in cases where the securities have increased in value over the years. You may also choose to give several other types of long-term appreciated assets, including:

- Real estate, such as a personal residence, rental property, commercial building, or even vacant land, or
- Some or all of the interests in a privately-held business, especially a veterinary practice.

Note: Certain assets a person might hold for investment purposes (for example, artwork, jewelry, or a collector car) are not good options to give directly, although it could make sense to sell them and give all or a portion of the resulting cash to CVM.

The optimal tax benefit to you results from transferring suitable assets directly to CVM. This is because none of the capital gains will be taxed either to you or to CVM, plus you will receive an income tax deduction for the fair market value of what you contribute. These tax benefits are available so long as these two rules are followed at the time CVM receives the asset:

- The asset's value is established through a formal appraisal that fulfills numerous IRS criteria. Establishing current market value is a simple process for stocks and other publicly-traded assets.
- CVM is free to retain the asset or sell it (recognizing CVM will usually sell the asset for immediate benefit to our ministries).

Finally, remember it can be appealing to use long-term appreciated capital assets not only for making current outright gifts to CVM, but also in some cases for arranging different kinds of [Dual-Benefit Gifts](#).