

**Ownership interests in private businesses present an often overlooked opportunity to maximize charitable giving. Due to tax deductions available to individuals and businesses, and to the beneficial tax treatment applied to charities, such gifts often provide substantially greater charitable impact compared to traditional gifts of cash alone.**

**We'll discuss the numerous technical issues which come into play in making and facilitating such gifts, such as unrelated business taxable income, excess business holdings, the charitable vehicles best suited to accept such gifts, and the unique issues that arise based on the underlying nature of the business entity through which the business operations are conducted.**

**Finally, we'll explore how different planning goals and objectives can be achieved through charitable gifts of privately owned business interests, including maximizing deductible charitable gifts on an annual basis, business succession planning, and the potential to double a business owner's current cash giving in conjunction with a business interest gift.**

