

Tax Advantages of Donating Low Basis Stock

held for more than one year

ExxonMobil Shares Required for Various Donation Amounts

Donation Amount	Fair Market Value of ExxonMobil Shares						
	\$70	\$75	\$80	\$85	\$90	\$95	\$100
\$1,000	15	14	13	12	12	11	10
\$2,500	36	34	32	30	28	27	25
\$5,000	72	67	63	59	56	53	50
\$7,500	108	100	94	89	84	79	75
\$10,000	143	134	125	118	112	106	100

Total Tax Savings

Assumptions: Share Price: \$80
 Cost Basis: \$20
 Highest tax rates apply

Donation Amount	No. of Shares Required for Donation	Charitable Contribution Deduction at @37%*	Capital Gains Tax Savings @20%	Net Investment Income Tax Savings @3.8%	Total Tax Savings	Net After-Tax Cost	
						Stock Donation	Cash Donation
(a)	(b)	(c)	(d)	(e)	(f)	(a)-(f)	(a)-(c)
\$1,000	13	\$370	\$156	\$30	\$556	\$444	\$630
\$2,500	32	\$925	\$384	\$73	\$1,382	\$1,118	\$1,575
\$5,000	63	\$1,850	\$756	\$144	\$2,750	\$2,250	\$3,150
\$7,500	94	\$2,775	\$1,128	\$214	\$4,117	\$3,383	\$4,725
\$10,000	125	\$3,700	\$1,500	\$285	\$5,485	\$4,515	\$6,300

*The example assumes the donor will be paying tax at the highest current statutory rate of 37%. The actual tax savings realized will be dependent upon each donor's particular tax bracket for the reporting period. The charitable contribution deduction is only available to taxpayers who itemize deductions instead of taking the standard deduction, and the amount deductible is generally limited to 30% of the taxpayer's Adjusted Gross Income (AGI).

** Stock donations that exceed the annual charitable deduction limit in any given year can be carried forward in future tax returns for up to 5 years