

*Other examples:*

<p><b>Example 1:</b>  <b>In Alternative Minimum Tax</b>  <i>Assume 28% rate,  cash donation of \$10,000</i></p> <table border="0"> <tr> <td>Donation</td> <td style="text-align: right;">\$10,000</td> </tr> <tr> <td>Federal tax benefit</td> <td style="text-align: right;">\$ 2,800</td> </tr> <tr> <td>State Tax benefit</td> <td style="text-align: right;">\$ 575</td> </tr> <tr> <td>State Tax credit</td> <td style="text-align: right;"><u>\$ 6,500</u></td> </tr> <tr> <td><b>Net Cost ( benefit)</b></td> <td style="text-align: right;"><b>\$ 125</b></td> </tr> </table>	Donation	\$10,000	Federal tax benefit	\$ 2,800	State Tax benefit	\$ 575	State Tax credit	<u>\$ 6,500</u>	<b>Net Cost ( benefit)</b>	<b>\$ 125</b>	<p><b>Example 2:</b>  <b>Cash, Non AMT, Substantial Donor</b>  <i>Assume no AMT, 35% Federal rate,  cash donation of \$10,000:</i></p> <table border="0"> <tr> <td>Donation</td> <td style="text-align: right;">\$10,000</td> </tr> <tr> <td>Federal Tax Benefit</td> <td style="text-align: right;">\$ 3,500</td> </tr> <tr> <td>State Tax Benefit</td> <td style="text-align: right;">\$ 575</td> </tr> <tr> <td>State Tax Credit</td> <td style="text-align: right;">\$ 6,500</td> </tr> <tr> <td><b>Loss of Federal State Deduction</b></td> <td style="text-align: right;"><u>(\$ 2,476)</u></td> </tr> <tr> <td><b>Net Cost (benefit)</b></td> <td style="text-align: right;"><b>\$ 1,901</b></td> </tr> </table>	Donation	\$10,000	Federal Tax Benefit	\$ 3,500	State Tax Benefit	\$ 575	State Tax Credit	\$ 6,500	<b>Loss of Federal State Deduction</b>	<u>(\$ 2,476)</u>	<b>Net Cost (benefit)</b>	<b>\$ 1,901</b>								
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<p><b>Example 3:</b>  <b>Alternative Minimum Tax w/ Securities Donation</b>  <i>Assume AMT 31% rate, stock donation of \$10,000,  basis of \$3,000, Federal capital gain rate 15%:</i></p> <table border="0"> <tr> <td>Donation</td> <td style="text-align: right;">\$10,000</td> </tr> <tr> <td>Federal Tax Benefit</td> <td style="text-align: right;">\$ 3,100</td> </tr> <tr> <td>State Tax Benefit</td> <td style="text-align: right;">\$ 575</td> </tr> <tr> <td>State Tax Credit</td> <td style="text-align: right;">\$ 6,500</td> </tr> <tr> <td>Tax savings Federal Stock</td> <td style="text-align: right;">\$ 1,050</td> </tr> <tr> <td>Tax Savings State Stock</td> <td style="text-align: right;"><u>\$ 403</u></td> </tr> <tr> <td><b>Net Cost ( benefit)</b></td> <td style="text-align: right;"><b>(\$1,628)</b></td> </tr> </table>	Donation	\$10,000	Federal Tax Benefit	\$ 3,100	State Tax Benefit	\$ 575	State Tax Credit	\$ 6,500	Tax savings Federal Stock	\$ 1,050	Tax Savings State Stock	<u>\$ 403</u>	<b>Net Cost ( benefit)</b>	<b>(\$1,628)</b>	<p><b>Example 4:</b>  <b>Securities - Non AMT,  Substantial Donor</b>  <i>Assume no AMT, 35% Federal rate, stock donation of \$10,000,  basis of \$3,000, Federal capital gain rate 15%:</i></p> <table border="0"> <tr> <td>Donation</td> <td style="text-align: right;">\$10,000</td> </tr> <tr> <td>Federal Tax Benefit</td> <td style="text-align: right;">\$ 3,500</td> </tr> <tr> <td>State Tax Benefit</td> <td style="text-align: right;">\$ 575</td> </tr> <tr> <td>State Tax Credit</td> <td style="text-align: right;">\$ 6,500</td> </tr> <tr> <td>Tax savings Federal Stock</td> <td style="text-align: right;">\$ 1,050</td> </tr> <tr> <td>Tax Savings State Stock</td> <td style="text-align: right;">\$ 403</td> </tr> <tr> <td><b>Loss of Federal State Deduction</b></td> <td style="text-align: right;"><b>(\$2,617)</b></td> </tr> <tr> <td><b>Net Cost (benefit)</b></td> <td style="text-align: right;"><b>\$ 590</b></td> </tr> </table>	Donation	\$10,000	Federal Tax Benefit	\$ 3,500	State Tax Benefit	\$ 575	State Tax Credit	\$ 6,500	Tax savings Federal Stock	\$ 1,050	Tax Savings State Stock	\$ 403	<b>Loss of Federal State Deduction</b>	<b>(\$2,617)</b>	<b>Net Cost (benefit)</b>	<b>\$ 590</b>
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