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The deduction that a donor is allowed to claim in one year for gifts to a public charity is limited by the donor's adjusted gross income (AGI). The deduction is limited to 30% of the donor's AGI for gifts of appreciated property and to 50% of the donor's AGI for gifts of cash. The donor may carry forward excess deductions of this type for up to an additional five years.

In the context of planned giving, all gifts that earn an income tax deduction are subject to these limitations with the exception of the grantor lead trust. The grantor lead trust is subject to 20%/30% AGI limitations.

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