

[admin](#) - Wed, 1/22/2014 - 11:37

The deduction computation for a gift to a pooled income fund depends on the fund's valuation rate. This valuation rate, in turn, is determined by the fund's historic yearly rate of return once the fund is three or more taxable years old. The valuation rate for a gift equals the highest of the fund's yearly rates of return in each of the three calendar years prior to the gift.

The valuation rate for a fund that is less than three taxable years old is mandated by the IRS and is based on the average of the monthly IRS discount rate over the past three calendar years.

[Print](#)

Categories

[Pooled Income Fund](#)