



Gifts of Stock and Other Appreciated Securities

Invest in Farmland Conservation with Appreciated Securities

Contributing stocks or mutual funds to American Farmland Trust constitutes an intelligent and straightforward method to bolster farmland conservation initiatives. You could potentially circumvent capital gains tax, diversify your investment portfolio, and establish a consistent income stream through a gift of appreciated securities. This strategic move supports your financial planning and contributes significantly to the protection and sustainability of America's farmland.

How It Works

- **Contribution of Appreciated Securities:** You can contribute appreciated securities such as publicly traded stocks, bonds, or mutual fund shares to American Farmland Trust (AFT). This allows you to bypass capital gains tax potentially and provides avenues for diversifying your investment portfolio and establishing a regular income stream. This process is an efficient and streamlined approach to philanthropy.
- **Transfer and Liquidation:** You transfer your appreciated securities to AFT. AFT liquidates the securities, utilizing the proceeds to fuel crucial farmland conservation and sustainable agriculture initiatives. This strategic act of generosity can significantly impact AFT's mission while complementing your financial objectives.

How You Benefit

- **Tax Deduction:** Upon making such a strategic contribution, you receive recognition and an immediate income tax deduction determined by the fair market value (calculated as the average of the high and low prices on the day of transfer).
- **Avoid Capital Gains Tax:** This process allows you to avoid capital gains tax, an often significant benefit. Additionally, you can channel your contribution into a charitable gift annuity or a unitrust. This approach diversifies your portfolio and enables you to obtain lifetime payments that may equal or even exceed the dividends currently yielded by the securities.
- **Full Deductibility:** To ensure full deductibility, the securities you utilize for your gift must have been in your possession for over a year. This critical detail ensures your donation complies with tax regulations while maximizing the benefits to you and American Farmland Trust.

More Information

By contributing appreciated securities, you stand to gain from a two-fold advantage: you can claim the gift as a charitable deduction while concurrently avoiding capital gains tax during the transfer. However, it's important to note that if you opt to fund a gift that provides you with an income stream, some capital gains tax may apply to that income.

This unique combination of benefits empowers you to maximize the impact of your contribution. Donating appreciated securities instead of cash can effectively leverage your philanthropic capacity, facilitating a more substantial gift to American Farmland Trust.

Stock Transfer Instructions

A gift of stock is one of the simplest and most tax-savvy ways to support American Farmland Trust. Just transfer appreciated securities (stocks, bonds, mutual funds) you have owned for at least one year to AFT; pay no capital gains tax plus take a charitable deduction for the full fair-market value of your gift. Most importantly, your gift supports critical farmland conservation efforts.

The entire transaction can be handled electronically, saving you time and effort. Simply supply your broker with the following information:

Brokerage: Merrill Lynch, Pierce, Fenner, & Smith, Washington, DC

Phone Number: (202) 659-7312

Contact: Misty Davis, Misty.L.Davis@ml.com

DTC Number: 8862

Account Name: American Farmland Trust (Federal ID # 52-1190211)

Account Number: 749-04037

If you have any questions, please contact AFT at 1-800-431-1499.

Please Note: This is not intended as tax advice. Please consult your professional advisor to determine how tax laws apply to you.