

# Complex Assets Group

Non-publicly traded assets represent a significant portion of wealth in the United States but are a largely untapped source of philanthropic funding, in part because these assets can be complicated for individuals to give and for some nonprofits to accept. The Complex Assets Group at Fidelity Charitable<sup>®</sup> has in-house expertise that helps facilitate contributions of these assets by converting them into cash available for grant recommendations, which can potentially minimize the donor's tax burden.

## Types of Complex Assets

- LLC interest
- LP interest
- C-corp stock
- S-corp stock
- Restricted stock
- Cryptocurrency

Since inception, Fidelity Charitable<sup>®</sup> has converted **\$15.5B** in non-publicly traded assets to dollars for charity.

In 2024, Fidelity Charitable helped facilitate nearly **\$2.3B** in contributions of non-publicly traded assets, representing **10%** of its contributions for the year.

### Donating complex assets may:



**Have a low cost basis, making them more efficient to donate**



**Result in eligibility for a fair market value tax deduction**



**Maximize tax savings on capital gains**

### Key considerations:

**Due diligence:** We perform an in-depth and comprehensive review.

**Marketability:** We must be able to achieve liquidity.

**Carrying and other costs:** We generally do not charge a transaction fee.\*

**Liabilities:** We generally will not incur actual or contingent liabilities.

## Grow your practice with charitable planning.

Contact a charitable planning expert today.

Call 800-262-6039 or visit [fidelitycharitable.org/advisors](https://fidelitycharitable.org/advisors)

\*Standard administration fees will apply.

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