
From: jeffrey E. <jeevacation@gmail.com>
Sent: Tuesday, July 26, 2016 12:03 AM
To: Reid Hoffman

trust (CRT), where the stock can be sold on a tax-free basis.

In addition to avoiding gain recognition, a charitable income tax deduction is available based on the full fair market value of the contributed shares. Otherwise, the anticipatory assignment of income doctrine will be applied, so that the donor will be taxed on the transaction, despite donating the shares to charity. ⚡=A0 To avoid this result, it is best to make the donation of stock before shareholder approval of the inversion occurs.

--

conversation-id 74076 date-last-viewed 0 date-received 1469491352 flags 8590195713 gmail-label-ids 7 remote-id 630717