

## **USA Taxpayers**

The American Friends of London Business School is a US public charity, described in IRC 501 (c) (3) (EIN# 52-1689073). This means that US taxpayers can offset a donation of cash or stock to the American Friends of London Business School against their tax bill. The American Friends of London Business School can also accept gifts of stock and shares and is eligible for tax-deductible gifts from corporate matching gift programmes.

Special gift forms for donations to 'The American Friends of London Business School' are available on-line or from the Development Office at the School.

Cash Gifts to the American Friends of London Business School can be made in US Dollars (or British Pound Sterling) and cheques should be made payable to: The American Friends of London Business School.

### **Share Giving in the US**

The US tax system also offers tax incentives on income tax and capital gain tax for share gifts to US registered charities. Depending on the donors' tax bracket and the size of the gift made, a share gift may result in a lower cost to the donor than a cash gift of the same value would have been.

For ease and convenience to US taxpayers who would like to make a share gift to the American Friends of London Business, a brokerage company has been appointed in the US to handle those share gifts.

For further advice on making a share gift to London Business School, please download the document called 'Transfer Stock to London Business School' found under the 'Tax Efficient Giving' title on the 'Ways of Giving' webpage.

All gifts to the American Friends of London Business School will be receipted for tax-purpose.