

PROCEDURES FOR DONATION OF SECURITIES TO THE UNITARIAN UNIVERSALIST CHURCH OF ANNAPOLIS

Donations of securities that have increased in value may have tax advantages compared with cash contributions. Generally, your charitable deduction is the value on the date of transfer. Neither you nor the church pays tax on the gain. If you need advice, discuss the matter with your tax advisor or broker. There are several ways securities may be transferred to the church.

IF YOUR STOCK IS HELD FOR YOU BY A BROKERAGE FIRM:

Give your broker **written instructions** to transfer a specific number of shares from your account to: Pershing, LLC, DTC No. 0443, for Park Avenue Securities Account TBR124087 (for Operating fund), The Unitarian Universalist Church of Annapolis.

The Church will acknowledge the number of shares received. **Ask your broker** to inform you of the value of the stock on the day of transfer to determine the value of your contribution. **Send a written note** or Email Pam Ausiello at pausiello@uuannapolis.org to inform UUCA of the purpose of the gift. It is helpful to also **call the broker** for UUCA, Lee Derrick, (410) 263-9708, or Email at lee.derrick@ffgadvisors.com so he can be on the lookout for the receipt of the stock in the church account.

IF YOU HOLD THE STOCK CERTIFICATE YOURSELF

On the back of the certificate in the space: “hereby irrevocably constitute and appoint _____ attorney”, fill in **Pershing, LLC**”. Sign the certificate **exactly** the way your name is shown on the front of the certificate. **DO NOT** write Unitarian Universalist Church or anything else on the back of the certificate. **DO NOT** mail or leave unattended as the **certificate is now negotiable** by anyone with an account at Pershing. Deliver personally to the Church Administrator, Finance Officer, or the church’s broker, Lee Derrick.

IF YOU WANT TO TRANSFER MUTUAL FUNDS

Most mutual funds held in brokerage firm accounts may be transferred as for stocks above. This applies to load and many no-load funds. You generally transfer a specific number of shares.

For mutual funds held by the fund, (for example American funds) please call the church broker, Lee Derrick for assistance.

Mutual funds may have less taxable gain than you think since your basis increases as you pay tax each year on income and capital gain distributions. Your broker or fund manager can give you basis information and assist in your choice of stock or mutual fund to donate

We thank you for your contribution.

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