



Gifts of Stock

Instructions & Contact Info

Many donors make gifts in the form of appreciated securities. Advantages include:

- You get the regular charitable income tax deduction if you itemize your taxes.
- You avoid paying tax on the capital gain.
- If you have owned the securities for more than one year, you may claim a tax deduction for the market value – rather than the purchase value – of your securities.

How to give securities depends upon the form in which you hold your stock:

When the stock is held by your broker or commercial banker.

1. Notify your broker that you are giving securities to SMART® (Start Making A Reader Today). The stock should be transferred into the SMART account at Scottrade, 503-226-7053 (Portland) or 877-403-1980 (Outside of Portland), Account #: 59518819, DTC #: 0705.
2. Send a letter of instruction to your broker. Send a copy of the letter to SMART and contact Amy Brown, Director of Charitable Giving at 503-937-4803 to inform her of the transfer.

When the stock is in your name and in your possession.

1. Do NOT endorse the certificates. Mail the un-endorsed certificates by first class or registered mail to SMART. Address the envelope to:
SMART, Attn: Amy Brown
219 NW 12th Ave. Suite 203
Portland OR 97209
2. Mail a stock or bond power (obtain from your broker or use the facsimile on the back) separately to the same address. Sign the power and have the signature guaranteed by your broker or commercial banker but do not fill in anything else.
3. Enclose a letter of transmittal with the certificate. Include a copy of the letter with the stock power.
4. If the certificates are already endorsed, send them by insured mail or deliver them by hand to SMART at its offices at 219 NW 12th Ave., Suite 203, Portland, OR 97209.

When the stock is in your name and in your possession, alternate method.

1. Deliver the unendorsed certificates to your broker or commercial banker. Sign a stock power for your broker or banker to guarantee.
2. Provide instructions to your broker or banker to hold the specified number of shares for the account for SMART and to advise SMART by calling Amy Brown at 503-937-4800 immediately. She will promptly give your broker instructions as to the disposition of the securities.

Valuation and Effective Gift Date: Your gift of stock is valued by determining the mean market price of the shares on the day that the transfer is effective. Transfers of securities are effective, in cases noted above, except the transfer of certificates, on the day that the shares are actually received into the SMART account at the brokerage or mutual fund company. In the event that you mail the unendorsed certificates (and completed stock power in a separate envelope) directly to SMART (method 2, above), the effective date of your gift is the later postmark on the envelopes conveying the certificates and the stock power. If you convey the certificates by hand to SMART yourself, the effective date is the day SMART receives the certificates (and stock power).

Note: If you make a gift of stock by asking the company to **re-issue the stock** in the name of SMART, the effective date of your gift will not be until the stock is re-issued. This may take weeks to accomplish. Accordingly, SMART does not recommend this method. It will work, however, when timing is not critical.

SMART's Federal Tax ID Number is: 93-1051724.