

Securities

Gifts of stocks, bonds, certificates of deposit and other appreciated assets can provide significant tax savings while having a major impact on the life of the University. Gifts of appreciated assets should be transferred to the Foundation before they are liquidated.

How to Make Gifts of Securities

Giving appreciated stock is a superb way to support Western Washington University. There are several significant benefits that can result from gifts of closely held stock. With certain limitations, you can deduct the full fair market value of long-term appreciated securities that is, securities you have owned for more than one year and that have increased in value. Thus you can give away appreciated property and usually avoid the tax on the gain. Here's how:

If Your Broker or Bank Holds Your Securities

Call or write your broker and let them know that you want to make a gift of stock to **The Western Washington University Foundation** at Western Washington University (**Tax ID #91-6073519**). Your broker will want to know the name of the stock(s) and the number of shares you are contributing.

After you have notified your broker, please call The Western Washington University Foundation at (360) 650-3027. We will need to know the name and telephone number of your broker, the name of the stock(s) and number of shares you are contributing and the purpose or designation of your gift. If requesting the transfer in writing, please mail a copy of the transfer request letter to the Foundation.

Please remember that you don't want to tell your broker to sell the stock and forward the proceeds to the University. This will jeopardize your tax savings benefits. Stock should be transferred to the Foundation's account. The Foundation will notify you with the dollar amount of your gift based on the date the transfer is completed. Gift value is based on the average of the stock's high and low price on the day of transfer.

Brokerage Accounts

The Western Washington University Foundation maintains accounts with numerous brokerage firms. If your brokerage firm appears on the list below, make sure to provide your broker with the Foundation's account information when requesting a stock transfer. Then, please call the Foundation at (360) 650-3027 to confirm your request. Fulfilling the wishes of every donor is The Western Washington University Foundation's highest priority. Since some brokerage firms only mail account statements monthly, your call will ensure that your gift will go to work immediately. If your broker does not appear on the list below, call the Foundation and arrangements will be made to facilitate the transfer.

Broker	Account Number	DTC
Charles Schwab	SE-8770-3420	0164
Citigroup SmithBarney	855-10028-12-035	0418
Edward Jones	885-07590-1-3	0057
RBC Capital Markets Corp.	30850976	0235

If You Hold the Certificate(s) Yourself

Please deliver your stock certificate(s) in person or mail them via U.S. Postal Service (first class mail) without any endorsement or assignment along with a letter stating the purpose of your gift to:

The WWU Foundation
516 High Street - Old Main 430
Bellingham, WA 98225-9034

Upon receipt of your certificates the Foundation will mail you the necessary Stock Power Form(s). Complete and sign each form exactly as your name or names appear on the front of each certificate. You don't need to include any other information on the Stock Power Form. Return the form(s) to The Western Washington University Foundation.

Your stock certificates will not be negotiable until we have received the signed Stock Power Form, so this is a very safe way to transfer your stock to Western. Your gift date will be established and value established based on the postmark of the return envelope.

Note: If you wish to make a gift of stock, but do not hold printed certificates, it is not necessary to request certificates from your broker. Requesting certificates can often delay the time of actual transfer and may reduce the value of your gift. Securities can be transferred electronically, providing speed and convenience (see first section above).

Special Circumstances

If the donor is an officer, director or other insider of the (publicly traded) company whose shares are being traded, certain Rule 144 procedures must be followed (consult your broker).

If a corporation is making the gift, a Corporate Authorization to Transfer must accompany the stock.

If the donor is deceased, please call the Foundation for transfer documentation requirements.

If the gift is shares in a mutual fund, two stock powers are necessary.

Additional procedures for gifts from IRA's may be required - please contact the Foundation for more information.

For More Information

For more information concerning ways to support Western, please contact The Western Washington University Foundation at (360) 650-3027 or western.foundation@wwu.edu.