



Transferring Appreciated Stock

A. Shares held in a brokerage account (street name)

A gift of appreciated stock can be accomplished with a simple letter of instruction to your broker, directing that he or she use the Depository Trust Company (DTC) system to move shares from your account to an account of the charity you wish to benefit.

Consider the following cautions:

- Make certain shares are not sold by your broker and the cash proceeds transferred to the charity since this would cause you to realize capital gain income and pay the resulting tax;
- Only transfer shares that you have owned for at least a full year. If not, you are only allowed to deduct your cost basis in the gifted shares;
- Be sure your broker can accomplish the transaction in a timely manner. Your deduction will be based on the value of the shares on the day they reach the charity's account, not the day you give the order to transfer. A stock with daily price volatility could be valued significantly less (or more) than you intended when first instructing your broker.

A transfer to the ChildServe Foundation can be accomplished in a letter with language similar to the following. You would only need to change the charity name, DTC number, account number, and account executive to effect a transfer to another charity.

"I wish to make a gift of _____ (number) shares of _____ (company name) stock from my account _____ (your account number) to the ChildServe Foundation. Please transfer these shares using the Depository Trust Company (DTC) system to:

DTC#0221	UBS Financial Services
Account #	8W02929 ChildServe Foundation
Attention	Kathy Hendershott - (515-237-3701 or kathleen.hendershott@ubs.com)

B. Shares held in certificate form

Shares which you hold in certificate form should be delivered to charity, unendorsed, along with a properly executed stock (or bond) power document for each security. Delivery in person is best, but if it cannot be accomplished, the mail is acceptable. If mailed, the unendorsed certificates and signed stock power must be (for your protection) in separate envelopes. This gives you more control over the timing and valuation of your gift; which can be helpful if you are giving a stock with a relatively volatile price. If shares are held in street name by a brokerage firm, you can request paper certificates for the approximate number you want to give, and follow the procedures noted above.

C. Tax Identification and Notification of Gift Information

Please notify Teri Wahlig, MD, ChildServe Foundation, of any stock to be received in advance of transfer so that proper acknowledgement may be made. Completing the attached form will aid the ChildServe Foundation in making the proper acknowledgements. If you have questions, please call 515.251.5515. ChildServe Foundation's Tax ID Number is 42-1157665.



Stock Donation Information

Number of shares and company name: _____

Name of donor(s): _____

Address: _____

City/State/ZIP: _____

Phone number(s): _____

Email: _____

Please return this completed form to:

ChildServe Foundation Attn:

Dr. Teri Wahlig
5406 Merle Hay Road PO Box 707
Johnston, IA
50131

Questions, please contact:

Dr. Teri Wahlig, ChildServe CEO
Direct: 515.727.0290
Email: DrTeriW@childserve.org