

## APPRECIATED SECURITY TRANSFER GUIDELINES

Following these important pre-notification guidelines will greatly help in processing your gift of appreciated securities in a timely and efficient manner. We encourage you to always contact the Foundation prior to sending securities to obtain the proper transfer instructions to meet your specific security transfer needs. It is important to know who is sending what security and the number of shares or approximate market value in order to process your gift in a prudent manner as timing is vital in this ever-changing stock market environment.

There are multiple ways to hold securities with a broker, transfer agent or mutual fund company, so if the Foundation knows where and how the securities are held we are able to provide the correct instructions (as not all securities may be transferred in the same manner). The Foundation's goal is to ensure a smooth and trouble-free gift transfer process and we have found that taking a few extra minutes upfront does minimize potential problems.

The Foundation requires the information below to ensure proper transfer of securities:

- Name of the security(s)
- Ticker Symbol or CUSIP number (if a mutual fund the fund's share class as well)
- Where are shares currently held (i.e.; Broker, Transfer Agent or Mutual Fund Company)

**Brokerage accounts examples:** Ameriprise Advisors, Charles Schwab, e-Trade, Edward Jones, Fidelity, First Clearing, Lincso Private Ledger (LPL), Merrill Lynch, Morgan Stanley, National Financial Services, Pershing, RBC Capital, Robert Baird, Scottrade, Stifel Nicolaus, TD Ameritrade, UBS Financial & USAA Brokerage Services

**Transfer Agents examples:** American Stock Transfer, Bank of New York Mellon (aka BNY Mellon – completed sale of Shareowner Services to Computershare on 01/03/12), Computershare, Continental Stock Transfer, Registrar & Transfer (Computershare acquired R&T 05/01/14) & Wells Fargo Shareowner Services

**Mutual Fund Companies examples:** American Century, American Funds, Columbia, Dodge & Cox, Dreyfus, Eaton Vance, Federated, Fidelity, Franklin Templeton, Heartland, Janus, Lord Abbett, Morgan Stanley, Oppenheimer, Principal, Thrivent, T Rowe Price, Vanguard & Van Kampen

*A few of these companies provide dual services; Wells Fargo may be either a broker or transfer agent, while Fidelity and Vanguard may be either brokers or mutual fund companies.*

- How the shares are held (i.e.; physical certificate, electronically via DTC with a broker, directly with a mutual fund company, in a Dividend Reinvestment Account/Direct Registration System or some other specialized account with a transfer agent including book-entry shares)
- Number of shares or approximate market value being transferred
- The LCMS entity(s) gifting to and the percentage (if gift is being made to multiple entities)
- Your current contact information so the Foundation may send a formal "thank you" gift receipt with the applicable information for use with your tax preparation.

Mutual funds are a bit more complex in nature, thus we need to be sure how they are held to determine if they should be transferred to our brokerage account or if we need to open an account with the underlying fund company. For shares





held directly with a Transfer Agent in a dividend reinvestment account or one of its equivalents, the shareholder (donor) must contact the Transfer Agent to obtain the proper forms for transferring shares to a charitable entity. In most cases the shareholder (donor) needs to fill in their portion of the form(s), obtain a Medallion Guaranteed through their local bank or brokerage firm, then send the form(s) to the Foundation so we may complete our portion before overnighting everything to the transfer agent for processing. Our mailing address is:

LCMS Foundation  
Attn: Gift Processing  
1333 South Kirkwood Rd.  
St. Louis, MO 63122-7295

Following this notification process alerts us to the fact that you will be sending a gift, thus enables us to match up the correct shares with proper donor allowing us to begin the gift process immediately rather than spending several days attempting to find the donor (which isn't always possible). If the Foundation is unable to locate the donor we may have to return the shares to the sending institution. Please know that we do everything we can to minimize returning shares. Occasionally, transfers get credited to the wrong account so if the Foundation knows something is being transferred we keep in communication with the you to help safeguard the securities being sent to the Foundation.

One important item to note is that the Foundation can process anonymous gifts on your behalf. You must clearly specify in the letter of direction to the Foundation that the gift is to remain anonymous. The benefiting LCMS entity only knows that a gift was given to them by a donor who wishes to remain anonymous.

Please call Gift Processing at 1-800-325-7912, extension 3220, or Susan Sehart, extension 1621, to confirm transfer instructions before transferring appreciated securities to make a gift to an LCMS entity. You may also contact us by email to [Gift.Processing@LCMS.org](mailto:Gift.Processing@LCMS.org) or [Susan.Sehrt@LFND.org](mailto:Susan.Sehrt@LFND.org), or via fax (314-996-1132), and we will be more than happy to provide you with the appropriate instructions.

**End of year giving:** The Foundation encourages you to initiate year-end transfers around Thanksgiving. December is the busy season for security transfers and brokers/transfer agents may not have the sufficient time remaining in the year to make the transfer. Please keep in mind that we do not manage the brokers/transfer agents and the Foundation must adhere to IRS guidelines. Transfer agents usually require 10 business days processing time; they must receive the request by December 15, if not sooner.

Should you have any questions or concerns, please do not hesitate to contact Gift Processing or Susan Sehart via phone, email or fax. Thank you for your support of LCMS ministry.

*Please see the Appreciated Security Transfer Instructions prior to gifting appreciated securities.*