

To promptly and accurately credit a security gift to the appropriate donor, it is essential that the transfer instructions include the donor's name. Without this information, we are occasionally unable to identify the donors of securities.

Always be sure to provide KU Endowment, or instruct your broker to provide us, with a description and the amount of your securities to be transferred and the name of the KU Endowment fund to be credited or the purpose of the gift.

VALUATION AND RECEIPTING

The value of your gift is based upon the delivery date. Delivery occurs only when the gift is complete and unconditional. For gift credit purposes, the value of publicly traded stocks will be based on the mean of the high and low quoted prices on the date of the gift. The value for mutual fund shares is the closing price on the delivery date.

As soon as the securities gift is received, you will receive a receipt detailing the number and name of the securities gifted, the gift date and credit value, and the name of the fund in which the gift was deposited.

MATCHING GIFTS

Most companies with matching gift programs will match gifts of publicly traded securities. Notify us at the time of the gift if you plan to increase your support through a company match.

RESTRICTED, CONTROL AND CLOSELY HELD SECURITIES

Similar benefits to those described for marketable securities may apply to gifts of restricted securities, control securities and closely held securities. Restricted and control securities are shares of publicly traded companies acquired in certain private transactions or by senior officers of the companies. Closely held securities are shares in companies that are not publicly traded. Special appraisal rules and other procedures may apply in making gifts of such shares. You may contact the Investments team in advance for assistance in completing the necessary arrangements.

TAX PLANNING

This document is intended to provide general information and is not meant as legal or tax advice. Please consult your professional advisors regarding valuation for tax purposes. If your noncash gift, including gifts of securities exceeds \$500, you must submit IRS Form 8283 with your income tax return to qualify for a charitable contribution deduction. Valuation for tax purposes is ultimately the donor's responsibility.

FOR QUESTIONS ABOUT GIFTS OF SECURITIES, CONTACT:

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