STOCK INFORMATION

STOCK TICKER SYMBOL: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ # OF SHARES: \_\_\_\_\_\_\_\_\_\_\_

DESIGNATED FUND FOR DONATION: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

*(e.g., General fund, Building fund, etc.)*

DONOR INFORMATION

NAME: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ EMAIL: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

PHONE: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ ADDRESS: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

TODAY’S DATE: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

***FOR OFFICE USE ONLY***

DATE FORM RECEIVED: \_\_\_\_\_\_\_\_\_\_\_\_\_\_ *via* \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

DATE STOCK RECEIVED: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

DATE SOLD: \_\_\_\_\_\_\_\_\_\_\_\_\_\_ SELL PROCEEDS: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Instructions for Offering Securities**

According to IRS regulations, donating ***appreciated*** securities that have been held ***for more than one year*** is more favorable to a donor than selling securities and then donating proceeds. The procedures for stock offering are as following:

* A donor can make stock offering to the Church by instructing the brokerage firm to transfer stocks to LWBC’s brokerage account.
* The donor should fill out a Stock Donation Record form and put it into the offering box or email to [Deqiang.Zhang@lwbcsd.org](mailto:Deqiang.Zhang@lwbcsd.org) ASAP (***no need to wait for the transaction to complete***). Please make sure to include the donor name, phone number, address, the name and number of shares, and designated offering category, so that the church can recognize and record credits properly.
* LWBC will issue year-end receipts acknowledging only transaction date, stock name, and the number of shares received, but not the stock value, in compliance with IRS regulations.
* The donor will need to file the tax return for the stock offering value, generally based on the average price between the highest and lowest quoted selling prices of the day when the stock was actually delivered. The donor should consult a tax preparer for more information as needed.

The following is church’s brokerage information for stock transfer:

     National Financial Services (NFS)  
     DTC # 0226  
     For Benefit of NFS A/C #0BP-767904  
     Living Water Bible Church  
     Tax ID: 61-1655056

Please contact church finance coworkers for any questions.