



# BOARDMAN BOOSTER CLUB, INC.

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[www.boardmanboosters.org](http://www.boardmanboosters.org)

## What are the benefits of donating appreciated stock?

Supporters of Boardman Boosters may decide to make a gift of stock that has greatly increased in value. This gift has important benefits to you too, including:

- A federal income tax deduction for the full fair market value of the donated shares.
- Complete avoidance of the capital gains tax on the appreciation of the stock.
- Your stock gift is deductible for up to 30% of your adjusted gross income in the year you make the gift, with a 5-year carry-forward for any excess.

## What is the procedure to transfer stock to the Boardman Boosters Club?

Two simple procedures dependent upon whether your stock is held in a brokerage account or if the securities are in your possession in certificate form:

1. Direct transfer of securities can be made to the Boardman Boosters Club's own brokerage account directly from your brokerage firm. Please contact us if you have an interest in transferring some appreciated stock and we will provide delivery information you can provide your investment firm. [donation@boardmanboosters.org](mailto:donation@boardmanboosters.org)
2. Securities held in certificate form can either be sent directly to the custodian of the Boardman Boosters Club's brokerage account or reregistered with existing transfer agent. Please contact us for more information on this tax efficient strategy. [donation@boardmanboosters.org](mailto:donation@boardmanboosters.org)

## How are the date and value of my stock gift determined?

Your gift of stock is effective on the date the stock irrevocably leaves your control. If your bank or broker holds the stock, the gift date is the date of transfer.

Please see IRS Publication 561, Determining the Value of Donated Property, for details, including information about determining the date of transfer. (You may order publications from the IRS by calling 1-800-829-3676, or you may download copies of publication from the IRS website)

*Please note: The information provided above is of a general nature only; Boardman Boosters Club Inc. is not rendering legal or tax advice. Individual state laws govern wills, trusts and charitable gifts made in a contractual agreement. For advice or assistance in specific cases, please consult an attorney or other professional advisor.*