

Instructions for Making a Gift of Stock to BUILD, Inc.



Gifts of stock to BUILD, Inc. may qualify for maximum deductibility for income, gift and estate tax purposes. A gift of stock usually produces a charitable deduction for the *full market value* of the stock and avoids the capital gains tax. Consult your tax advisor to discuss the gift you are considering and to determine the tax advantages for you.

Please call BUILD before each stock gift transfer (773-227-2880). Stock should not be sold before the transfer of ownership occurs. In order to receive tax advantages, stock must be sold by the nonprofit account receiving the gift. A phone call to Diane Wehling, Manager of Operations will insure that we know the stock gift is from *you* — it is sometimes difficult to ascertain the donor's identity in a broker-to-broker transaction. When you call, let us know your broker's name and phone number. This will expedite both the gift value calculations and your receipt of the acknowledgement letter.

After you have called us, contact your broker with written instructions about your gift of stock so that your broker may transfer stock to BUILD in care of Fidelity Investments, account Z70-112640. The Depository Trust Company (DTC) number is 0226.

The Valuation of Stock Gift: We will value your stock donation using the mean value on the date of transfer multiplied by the number of shares. Although we include this value in our gift acknowledgement letter stating that no goods or services were exchanged for the gift of stocks, please consult with your tax advisor for definitive valuation information.

Your BUILD contact regarding information for making a gift of stocks is:

Andrew Wade
Chief Strategy and Development Officer
BUILD, Inc.
5100 West Harrison
Chicago, IL 60644

Phone: (773) 269-6034
Fax: (773) 227-3012
E-mail: andrewwade@buildchicago.org

As always BUILD thanks you for your generous support!

BUILD is a 501(c)(3) and does not provide tax, legal, or financial advice. Any document or information shared by our staff is intended to be educational. Donors should seek counsel from their own tax, legal and financial advisors. Any tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or other matter addressed herein.