



A Gift of Stock Can Yield Important Tax Savings!

Investing in stocks and bonds for many investors is a mixed blessing. The good news is your investment may have appreciated in value. The bad news is that you may owe substantial capital gains tax when you sell.

Donating your securities to Longyear Foundation and Museum will provide you a full income tax deduction based upon the current market value, and you are able to avoid paying capital gains tax on your donated investment. In addition, your charitable contribution may help you avoid estate taxes.

We would be happy to talk to you, your lawyer or tax advisor about the advantages of making a gift of appreciated assets such as stocks or bonds—or other planned giving opportunities. Simply call our Director of Development, John Mitchell toll-free at 800-277-8943, X230 or email him at jmitchell@longyear.org.

Instructions for Gifts of Stocks

Electronic delivery of stock shares is the most secure and expedient delivery process available and provides efficient internal control as well as cost savings. Longyear Foundation also accepts security certificates directly. Please follow the instructions below for making a gift of stocks or bonds.

Three ways to make a gift of securities held by a Longyear contributor:

Please remember, for audit and acknowledgement purposes, you or the transferring broker must provide the following information: your name and complete address, along with the name and number of securities transferred to the Longyear Foundation. Please call before transferring any securities to ensure that we can be on the lookout for the securities being sent.

Option #1

If you prefer to initiate a "DTC" electronic transfer of your stocks or bonds into the Longyear stock clearance account, please contact John Mitchell, Director of Development toll free at 800-277-8943 ext. 230 or email John at jmitchell@longyear.org for more information or to initiate the transfer. The applicable DTC information is as follows: Longyear has an account with Bank of New York (DTC#901). The name on the account is Longyear Foundation., and the account number is #70-8833017. *(Please specify the purpose for which funds are to be used, such as: Unrestricted, General Capital, a specific capital project, or other restricted purpose.)*

MISSION To advance the understanding of the life and work
of Mary Baker Eddy, the Discoverer, Founder, and Leader of Christian Science.

Option #2

Through a trackable and secure method of delivery, ie. FedEx or UPS, send the actual security certificate registered to Longyear Foundation. Send it to the attention of: John Mitchell, Director of Development, 1125 Boylston Street, Chestnut Hill, MA 02467-1811, 617-278-9000.

Option #3

By regular USPS first class mail, send your certificate, without any endorsement, assignment or other notation to: John Mitchell, Director of Development, 1125 Boylston Street, Chestnut Hill, MA 02467-1811. Please enclose a letter stating the purpose of this charitable gift to Longyear Foundation. Then, separately mail a stock power form (one for each certificate) endorsed with your signature only, *exactly* as your name appears on the face of the certificate along with a copy of the letter mailed with the certificate. *You must have a Signature Guarantee* (not a notary public) to endorse the transfer. You can acquire a medallion signature certification from your bank or stock broker that will be stamped on the form guaranteeing the authenticity of your signature. Since the stock certificate becomes negotiable only when joined with the stock power, this method provides both safety and simplicity. Stock power forms are available from any bank or brokerage office. The date of the postmark determines the value of the gift since this is the date the stock was officially transferred to Longyear Foundation. When Longyear receives the two separate envelopes with the certificate and the stock power, we will promptly acknowledge your gift.

Valuation of Securities

The value of a gift of stock is based upon the mean between the high and low, or the bid and asked, quotations on the day the securities pass from your control. For example, on December 1st, when you mailed your certificates for XX shares of ABC Corporation to Longyear or instructed your banker or broker to hold the securities for Longyear, the high was \$21 and the low was \$19. The mean price is \$20 per share, and the gift is worth that price multiplied by the number of shares contributed to Longyear Foundation and Museum.

We are most grateful for contributions of any amount.