

## **Making a Gift of Stock**

Gifts of appreciated securities offer special tax benefits including elimination of capital gains tax on the appreciated portion of stock gifts.

**Please call Cara Varney, Eagle's Nest Foundation's Development Director, at 828-877-4349 or email [cara@enf.org](mailto:cara@enf.org) before making a gift of stock or with questions.**

You will need to notify Eagle's Nest of the name of the stock you are giving and when it will be transferred. Because electronically transferred gifts often do not indicate the owner of the assets, stocks sent without advance notification can be difficult to match to the donor(s). Stock held in paper certificate form may also be given to ENF, please call for instructions.

In accordance with IRS guidelines, the date of the gift will be the date on which ENF assumes ownership of the shares. For crediting purposes, the value is determined as the average of the high and low listings for the stock on that date. In the case of unlisted securities, the value of the gift must be determined through an independent appraisal provided by the donor.

You will need to give the following information to your broker:

ENF's broker:	First Citizens Bank
DTC number:	0443
Account number:	4KV 124378
Phone number:	800-339-0205
ENF's Tax ID number:	56-6009912

Thank you for your support of Eagle's Nest Foundation!!!