

# GIFTS OF MUTUAL FUND SHARES

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SELF-REALIZATION FELLOWSHIP  
PLANNED GIVING PROGRAM



*Self-Realization Fellowship*

FOUNDED 1920

*Paravahansa Jagavanda*

# GIFTS OF MUTUAL FUND SHARES

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Mutual fund shares that have appreciated in value are an excellent gift to Self-Realization Fellowship (SRF) with tax advantages similar to those offered by gifts of other appreciated securities.

## TAX ADVANTAGES

By giving appreciated mutual fund shares to SRF you are entitled to a federal income tax charitable deduction equal to the fair market value of the securities, provided you have owned the securities for more than one year on the date of your gift. You can deduct up to 30 percent of your adjusted gross income, and you can carry forward any unused deduction for five succeeding years. If you have held the mutual fund shares for one year or less on the date of your gift, your charitable tax deduction is limited to the cost basis for the shares.

An additional tax advantage for gifting appreciated mutual fund shares is that you will pay no capital gains tax on the shares if you have your mutual fund company transfer the shares directly into SRF's name. It is important not to redeem your shares before making your donation in order to avoid the capital gains tax.

## HOW TO MAKE A GIFT OF MUTUAL FUND SHARES

Gifts of mutual fund shares do not occur instantaneously as do stock gifts. In general, mutual fund companies will allow shareholders to transfer shares to a charity by first opening an account within the company created for the charity for purposes of the transfer.

It is important to note that this process can sometimes take up to ten weeks to complete. Please keep this in mind particularly if you are making this type of gift toward the end of the calendar year. Unless the shares are placed in SRF's account by December 31, the gift will have to be credited to the following year.

To ensure timely delivery of your gift, please allow ample time for the transfer and follow the instructions provided below.

**1. Complete Gift Notification Form and Contact SRF Office of Planned Giving.** First, please complete the Gift Notification Form attached and mail or send by facsimile (323-276-5612) the completed Form to the SRF Office of Planned Giving to let us know of your intention to make the donation.

The information you provide will enable the Office of Planned Giving to accurately identify, allocate, and acknowledge the gift, and monitor the progress of the gift transfer by your mutual fund company.

**2. Contact Your Mutual Fund Company.** After notifying SRF of your intention to give, please contact your mutual fund company and request directions on how to make such a gift.

### **A. Using a Share Transfer Form**

Most mutual fund companies will provide a standard Transfer of Shares to New Owner form that allows you to authorize the transfer of shares from your account into an account opened for SRF. Please complete the form, leaving the “transfer to” portion blank for SRF to fill in.

Please note that all owners on the account must sign the form, and the form must be medallion guaranteed by your bank. After completing your portion of the form, please mail (not fax) it to SRF at the following address:

Self-Realization Fellowship  
3880 San Rafael Avenue  
Los Angeles, CA 90065  
Attn: Office of Planned Giving

SRF will forward the completed form to your mutual fund company with an accompanying letter.

### **B. If a Share Transfer Form Is Not Available**

If you are unable to obtain a share transfer form from your mutual fund company, you can authorize the transfer with a letter of instructions to your mutual fund company. Attached for your reference is a sample form of the authorizing letter containing language you may wish to use.

Please note that all owners of the account must sign the letter, and the signatures must be medallion guaranteed by your bank. Please send the signed original of the letter to SRF at the address noted above in order that we can attach a letter requesting the transfer.

## **VALUE AND DATE OF YOUR GIFT**

Mutual fund share prices are generally quoted as a net asset value figure. Your gift is valued on the basis of the net asset value of the shares as of the day the shares are placed in SRF's account.

## **FOR MORE INFORMATION, PLEASE CONTACT:**

Self-Realization Fellowship  
Office of Planned Giving  
3880 San Rafael Avenue  
Los Angeles, CA 90065  
TEL: 323-276-5656  
FAX: 323-276-5612  
EMAIL: [plannedgiving@yogananda-srf.org](mailto:plannedgiving@yogananda-srf.org)

**GIFT NOTIFICATION FORM  
FOR  
TRANSFER OF MUTUAL FUND SHARES**

Please complete this form if you wish to make a gift of appreciated mutual fund shares to Self-Realization Fellowship.

To transfer mutual fund shares from your mutual fund company to Self-Realization Fellowship, please provide the information requested below.

**Your Name:** \_\_\_\_\_

**Your Contact Information:** \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State/Zip Code \_\_\_\_\_

Telephone \_\_\_\_\_ Facsimile \_\_\_\_\_

Email Address \_\_\_\_\_

**Name of Mutual Fund Company:** \_\_\_\_\_

Brokerage Name \_\_\_\_\_

Contact Person \_\_\_\_\_

Telephone \_\_\_\_\_ Facsimile \_\_\_\_\_

**Your Account Number:** \_\_\_\_\_

**CUSIP or Ticker Symbol:** \_\_\_\_\_

**Name of Fund to be Donated:** \_\_\_\_\_

**Number of Shares/Units and Value:** \_\_\_\_\_

**Date of Notification:** \_\_\_\_\_

**Requested Use (if any) for Donation:** \_\_\_\_\_

**Please Sign to Authorize the Restricted Use:** \_\_\_\_\_

Please send the completed form by facsimile to (323) 276-5612, or by mail to:

Self-Realization Fellowship  
Attn: Office of Planned Giving  
3880 San Rafael Avenue  
Los Angeles, California 90065  
Telephone: (323) 276-5656