

THE CHURCH OF  
**JESUS CHRIST**  
OF LATTER-DAY SAINTS

**General Guidelines for Donating Mutual Fund Shares** August 2001

Donating mutual fund shares can result in a tax saving for donors. Mutual fund shares are liquid and easily transferred, making them a preferred method of giving for some donors. These guidelines discuss how to make a donation of mutual fund shares to The Church of Jesus Christ of Latter-day Saints or one of its institutions. See also *Guidelines for Donating Shares of Stock* .

Donations of mutual fund shares are handled by the Donations-in-Kind office and LDS Foundation. Both are departments of the Church of Jesus Christ of Latter-day Saints. Should you need help or clarification of issues discussed in this document please contact:

**Address: Donations-in-Kind  
The Church of Jesus Christ of Latter-day Saints  
50 E North Temple  
Salt Lake City, UT 84150**

**E-mail: [donationsinkind@ldschurch.org](mailto:donationsinkind@ldschurch.org)**

**Fax: (801) 240-1217**

**Telephone: Donations-in-Kind Office, 801-240-2554  
Toll free 800-453-3860 x22554**

### **Value of the Donation**

Your tax counselor can help you evaluate the dollar value of your donation. The Donations-in-Kind office will send you a receipt showing the name of the mutual fund, the number of shares donated, and the date of transaction.

## **To donate mutual funds:**

1. Contact your mutual fund administrator to find out what they require to authorize a transfer of mutual fund shares to the Church. It is important that you follow the guidelines set forth by the mutual fund. This often involves sending a letter of authorization signed by you, with the signature guaranteed with the Medallion Signature Guarantee stamp (available through your bank or brokerage). They may have a special form they would prefer you to use.
2. Advise your mutual fund administrator that, if the Church already has an account open under tax I.D. # 23-7300405 under the name of The Corporation of the President of The Church of Jesus Christ of Latter-day Saints, the transfer may proceed immediately. You may also call the Donations-in-Kind office at (801) 240-2554 or (800) 453-3860 x22554, to obtain the Church's account number in advance of writing the letter.
3. If the Church does not have an account with the fund, advise your mutual fund administrator that we will be willing to open one using tax I.D. # 23-7300405 under the name of The Corporation of the President of The Church of Jesus Christ of Latter-day Saints.

**PLEASE NOTE: DO NOT HAVE THE MUTUAL FUND COMPANY ISSUE A CERTIFICATE FOR THE MUTUAL FUND SHARES YOU WISH TO DONATE.**

4. Please e-mail, fax, or mail us a copy of a "letter of authorization" that you send to your broker, or use our online **letter generator** on the web page where you downloaded this document to generate a letter which will be automatically received by us and which you may also send to your broker. The letter should include :
  - Your name and address, so that a receipt can be sent
  - Name of the mutual fund and number of shares
  - Name of your brokerage firm
  - How you want the donation to be used (for Church funding priorities see the LDS Foundation website at **LDSFoundation.org**)
  - Name of ward and stake (only if you donate to the Ward Mission Fund or Ward Fast Offerings)

## **Create a Letter For Your Broker Using the Letter Generator**

As a convenience our online *letter generator* can help you create an appropriate letter of authorization that instructs your broker how you wish to donate mutual fund shares. The letter will automatically be forwarded to the Donations-in-Kind office and creates a printed copy for your fund administrator. Call us for a Church account number to include in the letter.

## **Paying Tithes and Offerings**

For information on paying tithes or offerings using shares or other non-cash assets, please contact the Donations-in-Kind office:

**Address:** Donations-in-Kind  
The Church of Jesus Christ of Latter-day Saints  
50 E North Temple  
Salt Lake City, UT 84150

**E-mail:** [donationsinkind@ldschurch.org](mailto:donationsinkind@ldschurch.org)

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Toll free 800-453-3860 x22554