first community | where everyone is accepted

Donation of Appreciated Stock

“How to” procedures

1320 Cambridge Boulevard, Columbus, Ohio 43212 (614) 488-0681 FCchurch.com

One of the most effective ways to contribute to First Community is to use appreciated marketable securities. **This provides you with a dual benefit**: you do not have to claim the capital gain on appreciated shares *and* you get to claim the total value of this stock on the date of the transfer as a charitable contribution. In order for the gain to be avoided, the security must qualify as a long term capital gain.

If you would like to support the work of First Community and have appreciated shares of stock, you can transfer shares from your account to the First Community's brokerage account

First Community's staff will be happy to assist you with the transaction. Please let us know that a transfer is forthcoming. We will need to know the following in order to correctly identify your gift:

- stock name or trading symbol
- number of shares or approximate dollar amount
- the purpose/use of your gift (pledge, missions, music, Akita …)

Your broker will need the following information to complete the transaction:

First Merchants Bank

Account Name:	First Community Church of Columbus, OH
Account Number:	2US17869
DTC:	0701
Contact:	Dan Lewis 219.513.5114
Church contact:	Mike Neff MNeff@FCchurch.com 614.488.0681 ext. 237
	Deb Humphrey DHumphrey@FCchurch.com 614.488.0681 ext. 251

First Community's policy is to sell the securities on the date of receipt, or as soon as possible after that date.

According to IRS requirements the value of the stock is determined by averaging the high and low value on the date it is sold. You will receive a letter from the church acknowledging your gift.