

Gifting Instructions

Thank you for asking about gifting securities. It is usually beneficial to give appreciated securities as you may bypass any capital gains tax due had you sold them, and you receive a charitable deduction for their fair market value.

Your charitable deduction will be based on the median market value on the date of your gift. The legal gift date for certificates that are mailed is the postmark date on the envelope. For securities wired into our account, the legal gift date is the day they are received in our account.

Wire Transfer of Stock

If the stock certificates are being held in “street name” at your brokerage firm, you may instruct your broker to have them transferred directly to our account at:

DTC Participant #990

Agent ID #26209

Reference Trust Account #1040199 Heifer Foundation Gift Account

Direct Deposit of Stock

If you have the certificates you may send the certificates along with the required documents (see attached) to Ardyth Neill, Heifer International Foundation, P.O. Box 727, Little Rock, AR 72203.

Please be sure to send or fax ((501)907-4902) the attached notification and cost basis form to Ardyth Neill, Heifer International Foundation, P.O. Box 727, Little Rock, AR 72203 when your broker/M&T Bank processes the transfer so we can ensure the securities have been received.

Certificate Transfer

If you have the stock certificates in your possession, take them to a broker or banker to obtain a “MEDALLION GUARANTEE” of your signature(s) on the back of the certificate. Also, please fill in the following information:

- ◆ Write “M & T Bank” in the space just in front or above “attorney”
- ◆ In the presence of the broker or banker, date and sign at the “X” exactly as your name(s) are on the front of the certificate.
- ◆ Have your bank or broker affix the “MEDALLION GUARANTEE”
- ◆ Complete the attached Letter of Authorization to Transfer Assets for each certificate, copies are acceptable. Sign in the presence of a Notary Public and have them affix the seal
- ◆ Mail the certificates and accompanying forms via REGISTERED mail to Heifer International Foundation, P O Box 727 Little Rock, AR 72203

Letter of Authorization to Transfer Assets

Please use this letter as your authorization to transfer _____ shares of _____, registered as _____,

(Please print or type registration exactly as appears on account)

to Heifer International Foundation's M&T Bank account number 1040199.

X _____

X _____

Print Name

Print Name

NOTE: Signature must correspond with the name(s) written on the face of the certificate or bond in every particular.

State of _____

County of _____

Subscribed and sworn before me _____ and _____ on the _____ day of _____, 20____.

(SEAL)

Notary Public: _____

Commission Expires: _____

Cash Gift

To make an immediate gift of cash directly to Heifer International Foundation please use the wiring instructions as follows:

ABA#: 022000046

M&T Bank

Name: Attn: Trust Division/3088001950250

Acct Number: **#1040199**

Acct Name: **Heifer Foundation Gift Account**

Attn: Thomas Herring