

Donations of Securities to the Combined Campaign for Justice Effective 2/1/2021

Overview:

Gifts of securities are an intelligent way to support the Combined Campaign for Justice. In many cases, a donor can deduct the full fair market value of the stock at the time of transfer. For highly-appreciated stock, a donor can avoid tax on the capital gains and also make a generous gift to CCJ. Donors should consult their tax professional for more information about the tax benefits of a gift of securities.

To ensure proper recognition and application of the gift, CCJ encourages donors to notify it of the transfer of securities. The following is information about the transfer of securities:

1. **Transfer to Brokerage Account** - Stock may be transferred directly to CCJ by transfer to the brokerage account maintained by the Community Legal Aid Society via Depository Trust Company (DTC). The brokerage account is with Morgan Stanley. Morgan Stanley's DTC Number is 0015. Instructions should be given to place the securities in CLASI's account number 532-076660-611. Questions to facilitate the transfer of stock can be directed to Maureen Fisher with the Morgan Stanley office in Wilmington, Delaware. The phone number there is 302-657-2060.
2. **Delivery of Stock Certificates** - While not the preferred method, if you feel more comfortable sending stock certificates in the name of Community Legal Aid Society in the mail, no stock power is required. If a stock certificate is held in the name of the donor, please contact Jim Hamilton at CLASI at 302-476-8511 or the broker listed above to comply with the securities laws regarding signatures and authorization to transfer the stock.
3. **Gifts of Mutual Fund Shares** - If giving mutual fund shares, you should work with your broker and CLASI to have shares reregistered in CLASI's name through the mutual funds.

If you have any questions or concerns about a gift of securities, or if you make a gift of securities to CCJ, please let CCJ know by contacting Lisa Lessner at lisalessner@delawareccj.org

PLEASE NOTE: CCJ's policy is to convert all gifts of securities to cash as soon it is aware of a receipt of a gift of securities.