

## Contribution Procedures

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### PUBLICLY TRADED SECURITIES

1. **Trust Document Executed**-- Make certain the trust document has been executed and the Trustee has accepted his/her office.
2. **Investment Account Established**-- The Trustee should establish (or cause to be established) an investment account in the name of the trust. Gift Administration Services, Inc. (Gift Administration) *must* be the address of record on the account. A sample account name and address follow:

**Trustee (or IST)**  
**John & Mary Doe CRT U/A 01/01/00**  
**c/o Gift Administration Services, Inc.**  
**6100 W. 96th St., Suite 100**  
**Indianapolis, IN 46278**

If the trust is new and Gift Administration has not yet obtained a Tax ID Number for the trust, the account may be opened without one. Simply indicate that the number has been "applied for." Do *not* use the social security number of a donor or trustee under any circumstances. Gift Administration will obtain the Tax ID Number and communicate it to the attorney of record and the advisor once evidence of funding has been received.

Gift Administration should receive a photocopy of the executed account application including the name and address of the firm and the account number.

If a firm will not allow an account to be opened without a Tax ID Number, Gift Administration will apply for one upon receipt of a faxed copy of the front page and *all* signature pages of the trust document, evidence of funding, an IRS Form 2848 and SS-4 signed by the Trustee(s) and given social security number(s) of the Grantor(s).

3. **Stock Certificates Deposited into Trust Account**-- If the gifted securities are held in certificate form, the certificates must be delivered to the *trustee* and endorsed so as to give the Trustee (or the broker as agent for the Trustee) control over the securities on behalf of the trust. Such endorsement can also be made via a separate stock power. In most cases the donor's signature on the stock certificates (or separate stock power) must be guaranteed in the presence of a bank officer or broker authorized to guarantee signatures for stock transfers. The signatures of all joint owners of the gifted securities must be provided and properly guaranteed. The Trustee's broker must be required to provide a *dated receipt* for the securities, a copy of which must be provided to Gift Administration. The date of contribution is the date the asset is unconditionally delivered to the Trustee within the meaning of Treas.-Req. §1.170A-1(b).
4. **Transfer of Securities Held in "Street Name"**-- Securities held in "street name" with the donor's broker can be transferred to the brokerage account of the trust merely by ordering the broker to effect the transfer. The date of contribution is the date the asset is unconditionally delivered to the Trustee within the meaning of Treas. Reg. §1.170A-1(b).
5. **Cost Basis Certification**-- The donor must provide Gift Administration with accurate information concerning the donor's adjusted cost basis in the gifted securities, in addition to the date(s) of acquisition, on forms provided by Gift Administration (or on a form agreeable to Gift Administration).
6. **Sale of Stock**-- If the Trustee's broker is to sell the securities immediately, an order to do so should be placed by the Trustee (or the Trustee's agent) when the trust account is opened. The proceeds should be deposited in an investment account in the name of the trust.

These procedures are intended for informational purposes only and should not be construed as legal or tax advice. For more information on these procedures, please contact legal counsel or an appropriate tax advisor.