

GIFTS OF APPRECIATED ASSETS

Gifts of Stocks & Securities

Thank you for your interest in giving to Haggai International through a donation of securities. Gifts of appreciated securities often provide significant tax benefits. Contributions of appreciated stock held for more than a year are generally deductible at market value, regardless of what you paid for them. Accordingly, the capital gains tax is avoided. Please consult with your tax advisors for specific tax advice when giving securities.

Securities Held in Brokerage or Bank Accounts

If your securities are held in a brokerage account, most of these transfers can be done electronically, transferred via DTC. You can have your broker contact Haggai International's brokers at Raymond James Financial Services, Elizabeth Seabolt or Sandra Miesse, at 770-352-2199 or toll free at 888-352-2199.

Elizabeth Seabolt
Sandra Miesse

Raymond James Financial Services
770-352-2199 or toll free at 888-352-2199
FBO: Haggai International
DTC #0725
Account #12224516

Securities Held in Certificate Form

If your securities are held in certificate form, a transfer of the physical stock certificate will be required. Please send the certificate(s) without any endorsement or assignment via registered mail to:

Haggai International

Attention: Kathleen Bartman
4725 Peachtree Corners Circle
Suite 200
Peachtree Corners, Georgia 30092-2573

Mutual Funds

Mutual fund units cannot be electronically transferred via DTC. If you wish to make a gift of mutual funds, please contact Kathleen Bartman at 770-810-1372 or by email at KathleenB@Haggai-International.org.

Closely Held or Restricted Stock

Closely held or restricted stock may be accepted by Haggai International under certain conditions. For information about making a gift of closely held stock or other forms of stock ownership, please contact Haggai International Controller Brian Valentine at 770-810-1419 or by email at BrianV@Haggai-International.org.

Establishing Gift Date

The gift date for securities sent to us via DTC is the date the securities are deposited into Haggai

International's Raymond James account. The gift date for physical securities is determined by the postmark on the envelope used to mail the securities. For hand delivery of securities, the gift date is the date the securities are turned over to the designated representative of Haggai International. The gift date for mutual fund units is the date they are deposited into a Haggai International account. The gift date for closely held or restricted stock is the date it is transferred into Haggai International's name.

Method of Valuation

The value of marketable securities is calculated by averaging the high and low quoted selling prices for the stock as of the gift valuation date. The value of a bond gift is calculated by averaging the bid and ask prices for the bond as of the gift valuation

date. The value of a mutual fund gift is calculated using the Net Asset Value (NAV) for the fund as of the gift valuation date. The gift value of closely held or restricted stock will be valued at the fair market value placed on the stock by a qualified independent appraiser. (Source: IRS Publication 561).

Acknowledgement and Gift Processing

When Haggai International receives a gift of securities and matches that gift to the donor, Haggai International will send a gift receipt verifying the nature of the gift, the gift valuation date, and the gift valuation amount. Neither gains nor losses realized by the institution's sale of the securities after their receipt, nor brokerage fees or other expenses of the transactions are included in the gift value.

CONTACT INFORMATION

Haggai International

Attention: Kathleen Bartman
4725 Peachtree Corners Circle
Suite 200
Peachtree Corners, Georgia 30092-2573
770-810-1372
KathleenB@Haggai-International.org

Elizabeth Seabolt Sandra Miesse

Raymond James Financial Services
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*Each of you should give what you have decided
in your heart to give, not reluctantly or under
compulsion, for God loves a cheerful giver.*

2 CORINTHIANS 9:7