

# GIFTS OF STOCK

MOPA welcomes gifts of both marketable and closely held securities.

For over 35 years, the Museum of Photographic Arts (MOPA) has offered an annual calendar of relevant, thought provoking and engaging exhibitions, film festivals and lifespan-learning opportunities. Presented in English and Spanish, our world-class exhibitions draw visitors and cultural tourists to San Diego from around the globe.

## MARKETABLE SECURITIES

Gifts of publicly traded securities that have appreciated in value allow you to claim a charitable deduction for the full market value of the securities on the date the gift is made. You pay no capital gains tax on the appreciation.

## CLOSELY HELD SECURITIES

Gifts of stock in closely held corporations may result in substantial tax benefits in the form of charitable deductions and avoidance of capital gains taxes. Closely held securities can be especially attractive in funding charitable remainder trusts or charitable remainder lead trusts. Because special regulations apply to gifts of this kind, we encourage you to consult your tax adviser and MOPA's development staff when considering such a gift.

## GUIDELINES TO PROCESS A SECURITIES TRANSACTION

### 1) NOTIFY MOPA

It is very important when planning to make a gift of securities to notify a member of the development staff by calling 619.238.7559 x208 or via e-mail at [development@mopa.org](mailto:development@mopa.org).

### 2) SHARE MOPA'S TRANSFER INSTRUCTIONS WITH YOUR BROKER

Charles Schwab & Co.  
DTC 0164, CODE 40

For the account of: Museum of Photographic Arts  
Schwab account#: 6630-8648

MOPA's Deputy Director coordinates receipt of equities and initiates sale and transfer; feel free to contact her directly at 619.238.7559 x205.

### 3) THANK YOU

MOPA's development staff will generate the formal acknowledgment letter upon receipt of gift valuation letter.

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