



## 2017 Year End Giving Guidelines

Maximum tax benefits depend on timing. Here's how to complete your 2017 gift to the JMU Foundation by year end.

**IMPORTANT:** The last date to complete many gifts is Friday, Dec. 29, 2017.

### **YOUR GIFT BY CHECK (make checks payable to the JMU Foundation)**

#### US Postal Service

- Date your check on or before Dec. 30, 2017, and
- Mail via U.S. Postal Service with postmark on or before Dec. 30, 2017.
- Gift checks mailed via U.S. Postal Service with postmark and check date on or before Dec. 30, 2017 will be counted for 2017 regardless of when they are received at JMU.

#### Other Delivery

- Date your check on or before Dec. 30 2017, and
- Hand-deliver your check or ship via FedEx, UPS, or other shipper so that it is received at JMU's Office of Advancement Gifts & Records by 5 p.m. on Friday, Dec. 29, 2017.
- Gift checks delivered by any method other than being mailed via U.S. Postal Service are effective as of date received at JMU.

The address for mailing, shipping, or hand-delivery of your check:

James Madison University  
Advancement Gifts & Records  
220 University Blvd, MSC 3603  
Harrisonburg, VA 22807

Questions about your gift by check? Email [advancementgr@jmu.edu](mailto:advancementgr@jmu.edu) or call 855-568-4483.

### **YOUR GIFT BY CREDIT CARD**

The way you send your gift (mail/ship, phone, on-line) determines the deadline, since your credit card gift is effective for tax purposes on the date the card is charged (processed by Advancement Gifts & Records).

#### **Credit card gifts via U.S. Postal Service and FedEx/UPS shipping**

- Your credit card gift must be *received* in JMU's Office of Advancement Gifts & Records by the 4 p.m. (Eastern Standard Time) Friday, Dec. 29, 2017, deadline in order to be charged.



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- Use the Advancement Gifts & Records address noted above.

After Dec. 15, you may prefer to make your gift online or by telephone to avoid mailing or shipping delays and help assure your credit card gift is processed in time to count for 2017 tax purposes. See below for those deadlines.

### Credit card gifts by telephone

- Deadline is 4 p.m. (Eastern Standard Time) on Friday, Dec. 29, 2017.
- Call 855-568-4483.

### Credit card gifts online

- Deadline is 11:59 p.m. (Eastern Standard Time) on Sunday, Dec. 31, 2017.
- Make your gift using our [secure online giving form](#)
- Questions about your credit card gift? Email [advancementgr@jmu.edu](mailto:advancementgr@jmu.edu) or call 855-568-4483.

### YOUR GIFT OF SECURITIES (stocks, bonds, mutual funds)

- **Gifts of securities (stocks, bonds, and mutual funds) require planning.** The effective date of your gift for tax purposes depends upon how you deliver the gift. Use the deadlines below to ensure your gift counts for 2017.
- View our [Gifts of Stock: A Guide for Donors](#) for signature rules for transfer of physical stock certificates to the JMU Foundation.
- The amount of your charitable deduction depends on the value of the securities at the time the gift is complete.
- Mutual fund gifts: **Start early** to determine the fund's processing time which varies widely from fund to fund. Some can complete your transfer within days of receiving your instructions; some take six weeks or more.
- For all gifts of securities: Please notify the JMU Foundation of your intention to make a gift of stock, call 540-568-3187, or email [jmuf@jmufoundation.org](mailto:jmuf@jmufoundation.org).
- See the Stock Donation form at <http://www.jmu.edu/foundation/policies-and-information.shtml>

### Hand delivery

- Your hand-delivered gift of securities is effective on the date received by the JMU Foundation
- Deadline is 12 p.m., on Friday, Dec. 29, 2017.



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### U.S. Postal Service

- Your gift of securities mailed via U.S. Postal Service is effective as of the postmark date. If you mail the stock certificates and related paperwork in two envelopes (see below) the later of the two postmarks is used.
- It is safest to sign a stock power and not sign the actual stock certificate(s). So, instead of signing your actual stock certificate, please obtain a medallion signature guarantee for your signature on a stock power and mail the stock power and a letter of authorization together in one envelope. The unendorsed stock certificate should be mailed in a separate envelope. Your gift will be effective as of the later of the two postmark dates. For sample forms and step-by-step instructions, view our [Gifts of Stock: A Guide for Donors](#)
- Deadline: Latest postmark on materials mailed via USPS must be on or before Dec. 30, 2017.
- Mail to the JMU Foundation at the address below.

### Shipping services (FedEx, UPS, or other shipping service)

- The JMU Foundation considers your gift of securities sent by a private shipping company such as FedEx or UPS to be effective when received at JMU. Because IRS regulations are unclear about whether a gift sent by private shipping service is effective as of the date sent or when received, our deadline assures your gift will be effective for 2017 tax purposes.
- Deadline: Your gift must be received at the JMU Foundation by 12 p.m. on Friday, Dec. 29, 2017.
- Ship to the JMU Foundation at the address below. Allow extra time for shipping during December.

The address for hand delivery, mailing, or shipping your gift of securities:

James Madison University Foundation, Inc.  
1320 South Main Street  
MSC 8501  
Harrisonburg, VA 22807

### Electronic securities transfer

- Your electronic transfer of securities from a brokerage account is complete when the securities have been received by an account owned by the JMU Foundation. **Important: These gifts are not considered complete upon giving instructions to a broker.**



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- **Your electronic transfer gift is counted for tax purposes only when it is complete (see above).**
- **Initiate your transfer early.** It is wise to allow several weeks. While some transfers may be received within days of your instructions, longer delays are possible, especially at year-end. For example, mutual funds generally take much longer to transfer than individual stocks.
- **Deadline:** Your electronic transfer must be received by 11:59 p.m. on Friday, Dec. 29, 2017.

Questions about transferring any gift of securities (stocks, bonds, mutual funds)? Call 540-568-3187, or email [jmuf@jmufoundation.org](mailto:jmuf@jmufoundation.org).