



# Gifts of Securities

## Gifts of Securities – Stocks, Bond, Mutual Funds

For those who want to maximize the tax advantages of lifetime gifts.

Giving appreciated securities—stocks and bonds—can be tax efficient for the donor. If you make a gift of securities directly to Southwestern Baptist Theological Seminary (SWBTS), you will receive an income tax deduction—and gift credit with SWBTS—for the full market value, without paying any capital gains tax. If you were to sell these securities before making the gift, you would have to pay tax on any capital gains.

Please let the SWBTS Development Office know when you are making these kinds of gifts so that our Business Office can monitor arriving securities. Many times, we do not know from whom these gifts come, or their intended purpose.

Tax Treatment: No capital gain on transfer of assets or when SWBTS sells the assets. Fully deductible for itemizers (normally 30% but up to 50% of adjusted gross income). Excess may be carried forward for five additional years.

If you own securities in a brokerage account, these shares can easily be electronically transferred to SWBTS.

Please contact us for assistance if you own stock in certificate form.

Closely held stock and other securities that are not publicly traded work best when there is a mechanism for SWBTS to sell the gifted interest to other shareholders or to the corporation itself. For these gifts, the donor must usually obtain a qualified appraisal to claim a tax deduction.

### Contact us for Assistance:

Email: [giving@swbts.edu](mailto:giving@swbts.edu)

Phone: 817-921-8830

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Southwestern Baptist Theological Seminary  
P.O. Box 22500  
Fort Worth, Texas 76122

**Complete and return SWBTS' Stock Transfer Form below**