

The T. Rowe Price Program for Charitable Giving is a national, donor-advised fund that was founded by the global financial firm T. Rowe Price, in 2000. The Program provides an efficient and effective means for initiating, growing, and distributing charitable gifts.

The Harry Weller Big Idea Fund has been established at The T. Rowe Price Program for Charitable Giving.

The PROGRAM

DESCRIPTION

- The T. Rowe Price Program for Charitable Giving is for individuals who wish to dedicate funds for charitable giving.
- It is simple. An individual contributes a minimum of \$10,000 in cash or marketable securities to the Program for Charitable Giving to establish a donor-advised fund account.
- The contribution is tax-deductible in the year in which it is made.
- The account is invested with the potential to grow.
- Once the account is established, donor advisors can recommend grant distributions to support qualified public charities.

FEATURES

- Minimum grant amount of \$100
- Six investment pools managed by T. Rowe Price
- Low annual administrative fee of 0.5%; lower fees for larger accounts
- A legacy of giving by naming successors to the account

BENEFITS

- Online access to account information and activity
- Ability to make grant recommendations online
- Ability to make online transfer of assets held at T. Rowe Price directly to the Program account
- Quarterly statements of all account activity
- Subscription to the newsletter, Giving Back
- Personal telephone assistance
- Simplified tax reporting

Charitable TAX DEDUCTION and CALCULATING VALUE of Donated Securities for IRS Purposes

- **Charitable tax deduction:** Contributions to the Program are fully deductible (up to the allowable IRS limits) for the tax year in which they are made.
- **No capital gains taxes** are paid on in-kind transfers of long-term appreciated securities (including mutual funds) to the Program (up to the allowable IRS limits).
- **IRS limits for charitable deductions:**
Cash: up to 50% of adjusted gross income.
Long-term appreciated securities: up to 30% of adjusted gross income. Long-term securities and those held for one year plus one day.
- **Donations over these limits can be carried forward for up to five tax years.**
- **Value of donated mutual funds** is based on the NAV on the day the mutual fund shares are received in kind and in good order in the Program's account.
- **Value of the donated stock** is the average of the stock's high and low on the day the stock is received in kind and in good order in the Program's account.

IRS FORM
for Donations of Securities

Donors complete IRS Form 8283 to report gifts of securities. The PCG donor acknowledgment letter includes all information necessary to complete Form 8283. PCG is not required to sign the form. **31-1709466** (Employer Identification Number) is required to complete the Form 8283.

Donors wishing to support the Harry Weller Big Idea Fund (#3878) can donate stock, mutual funds, or cash. Please make your contribution payable to The T. Rowe Price Program for Charitable Giving for the benefit of the Harry Weller Big Idea Fund (#3878). All donors will receive a tax-deductible gift acknowledgement letter.

HOW TO
DONATE

STOCK OR MUTUAL FUND

Held at T. Rowe Price:

Donations can be made by faxing or mailing a **Contributions of Mutual Funds or Securities form**. Requests for transfers received by the Program prior to 4 p.m. will occur same day.

STOCK Held at Other Financial Institutions:

Complete the **Contributions of Mutual Funds or Securities form**. Send original to the financial institution holding the stock; mail/fax copy of the form to the Program. Unless otherwise instructed by the donor's broker, donors should obtain a signature guarantee.

The Program also has brokerage accounts at five other financial institutions. Stock can be transferred within these institutions (often more quickly than through DTC to Pershing) for donors who have accounts at:

**Alex Brown, a subsidiary
of Raymond James:** 302X3842

E*Trade: 60611166

Charles Schwab & Co., Inc.: 4146-9295

Morgan Stanley: 633-150793-135

TD AMERITRADE: 881060990

MUTUAL FUND *Held in a Brokerage Account
at Another Financial Institution:*

Follow the instructions for stock held at other financial institutions.

STOCK *Held by a Transfer Agent:*

The donor should contact the transfer agent to find out the requirements for a transfer request. Complete the **Contributions of Mutual Funds or Securities form** and any **forms required by the transfer agent**. Mail or fax all applicable forms to the Program.

STOCK CERTIFICATE

Complete the **Contributions of Mutual Funds or Securities form** and mail to the Program with the stock certificate. On the back of the certificate, T. Rowe Price should be appointed as the attorney-in-fact, and certificate holders(s) should sign and date where indicated.

MUTUAL FUND *Held at Another Fund Family:*

Complete the **Contributions of Mutual Funds or Securities form**. A signature guarantee is required. Mail/fax to the Program both the form and a copy of the most recent **account statement** from the financial institution holding the mutual funds that are being donated. The statement is required in order to process the donation. It can take from two to six weeks to receive a donation of mutual funds from another financial institution.

CHECKS OR WIRE TRANSFERS

- Checks should be made payable to **The T. Rowe Price Program for Charitable Giving** and should be mailed to the Program with a completed **Contribution of Cash form**.
- Wiring instructions are as follows:
M & T Bank
ABA# 0520-0011-3
A/C#: 89574181
FBO: Harry Weller Big Idea Fund (#3878)

WHERE
to Find

ACTIVE LINKS TO PROGRAM WEBSITE (PROGRAMFORGIVING.ORG)

- [Contribution of Mutual Funds or Securities Form](#)
- [Contribution of Cash Form](#)
- Completed forms can be faxed to 1-800-619-9262 or mailed to PO Box 17115, Baltimore, MD 21297-1115.