

**Sigma Nu Alumni Scholarship Fund**  
**Transfer Instructions**  
**January 15, 2018**

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Transfer of Securities

Receiving Institution:	Charles Schwab
Receiving Institution Account Number:	3148-7709
DTC:	0164
Account Title:	Sigma Nu Alumni Scholarship Fund
Contact Name:	Peter J. Merlone
Phone:	415/693-9000
Address:	425 California Street, 10 <sup>th</sup> Floor San Francisco, CA 94104
Reference:	Transferors' Name

Wire Transfer

To:	Citibank NA 111 Wall Street NY, NY 10043
ABA:	021-000-089
FBO:	Charles Schwab & Co., Inc.
Account Number:	4055-3953
For the Account of:	Sigma Nu Alumni Scholarship Fund
Account Number:	3148-7709
Reference:	Transferors' Name

Checks

Make Payable To:	Sigma Nu Alumni Scholarship Fund
Mail To:	Peter J. Merlone Merlone Geier Partners 425 California Street, 10 <sup>th</sup> Floor San Francisco, CA 94104

Pay Pal

Donation Link: [Donate](#)

### Schwab Transfers of Securities or Cash

To transfer securities or cash from an existing Schwab account to the Scholarship Fund Schwab account, kindly use the attached 'Charitable Gift Transfer Letter of Authorization' form with the Scholarship Fund account number and name already completed. Provide the fully completed form to your Schwab account representative or fax to 888/526-7252.

### IRA and 401(k)

For donors at least 70.5 years old contributions up to a limit of \$100,000 per year made directly from an IRA or 401(k) to the Scholarship Fund as part of a required taxable distribution are not taxable. Charitable contributions from a Roth IRA or Roth 401(k) are not advisable without consultation with your tax advisor.

By way of example, if the required distribution from an existing IRA or 401(k) is \$15,000 in the current calendar year (all of this is unique to each donor and typically shown as a percentage of the balance in the account), the \$15,000 obligatory distribution that would otherwise be taxable can be made non-taxable by directly paying the \$15,000 (or whatever amount the donor would like up to the obligatory distribution) from the IRA or 401(k) to the Scholarship Fund.

Withdrawing the gift first from the IRA or 401(k) and then writing a check from your personal account to the Scholarship Fund would qualify as a charitable gift but the amount withdrawn from the IRA or 401(k) would be taxable income.

Provide your account representative/custodian with the instructions on the first page to transfer cash or securities directly from your IRA or 401(k) account to the Scholarship Fund.

