

# Important Charitable Giving Deadlines - Calendar Year 2024

**\*\*The Lewis-Clark State College Foundation (LCSCF) will be CLOSED Monday, Dec. 23, 2024 - Wednesday, Jan. 1, 2025! \*\***

Below are gift acceptance deadlines for **2024**, which determine the **tax year** for which the donor may claim their charitable contribution to the Lewis-Clark State College Foundation.  
**Donors are strongly encouraged not to wait until the last minute to make their gift.**

## Cash or Check Gift Deadlines:

- **Hand Delivered:** The last day a donor or staff member may **hand deliver** a gift to LCSCF to qualify for the 2024 tax year is **Friday, Dec. 20, 2024**. The LCSCF office is **CLOSED** beginning Monday, Dec. 23, 2024.  
The last day gifts can be delivered to the Controller's office is **Friday, Dec. 20**
- **Via US Mail:** Envelopes must be postmarked **no later than Tuesday, Dec. 31, 2024**.
- Mail postmarked in December 2024 but delivered in January 2025 to other College departments must be sent or delivered immediately to the Foundation office. **Donor envelopes MUST be included for the Foundation Office to verify the 2024 postmark.**
- **Sent via third-party carrier:** Gifts must be **received by the LCSCF office by Noon PST Dec.20, 2024. Or, to the Controller's office by Noon PST Dec. 20, 2024.** Per the IRS, the legal date for gifts sent via FedEx, UPS or other third-party carrier is the date that the envelope is **received** by LCSCF—NOT the date the gift is sent.

## Credit Card Gift Deadlines – POSTMARKS DON'T COUNT!

- **Hand delivered or via US Mail:** Gifts must be **received** and **charged** by LCSCF no later than **Noon PST on Friday, Dec. 20, 2024**.
- **POSTMARKS DON'T COUNT for credit card gifts!** Per the IRS, the legal contribution date for a credit card gift is the **date the charge is posted to the donor's credit card account**. The postmark date for a mailed-in credit card contribution does **NOT** determine the legal gift date for a credit card gift.
- **Credit Card Gifts Called into LCSCF:** No later than **Noon PST on Friday, Dec. 20, 2024**.
- **Credit Card Types Accepted:** American Express, Discover, Master Card and VISA.

## Online Credit Card Gift Deadlines:

- 2024 gifts must be entered on the web site no later than **1:00 p.m. PST on Thursday, Dec. 26**.

## Marketable Securities (Stock Gift) Deadlines:

- **Electronic transfers of marketable securities:** Electronic transfers must be credited to the Foundation's brokerage account **on or before Dec. 30** to qualify as a 2024 gift. Please instruct donors to initiate their transfers **as soon as possible or no later than Dec. 13** to ensure the transfer is complete by Dec. 30. Please contact Jennie if you hear of a gift of this nature.

- **Stock certificates:** Certificates and signed stock powers (mailed separately) must be **received** by LCSCF **no later than Noon PST Dec. 20, 2024.**

### **Gifts-in-Kind:**

- In-kind (personal property) gifts must be physically received by a College department prior to **Dec. 20, 2024** in order to qualify as a 2024 tax year contribution. Departments must report in-kind gifts to LCSCF as soon as they are received.
- Gifts of real property must be transferred to the LCSCF **prior to Dec. 31st.** Real property gifts must have prior approval of the LCSCF.

**Mailing Address:** Lewis-Clark State College Foundation  
500 8th Avenue  
Lewiston, ID 83501

**Telephone:** 208-792-2457

**e-mail:** [collegeadvancement@lsc.edu](mailto:collegeadvancement@lsc.edu)

**Hand Delivery:** 602 11th Ave.  
Lewiston, ID 83501

The Lewis-Clark State College Foundation and Controller's staff look forward to your cooperation and assistance with calendar year end 2024 gift processing. Feel free to contact us with any questions at 208-792-2457 or [collegeadvancement@lsc.edu](mailto:collegeadvancement@lsc.edu) Don't wait until the last minute!

### **KEY POINTS FOR 2024**

- ✓ **Cash or Check Gift Deadlines – hand delivered by Noon Friday, Dec.20, 2024 or U.S. Mail postmarked by Dec. 30, 2024 -KEEP THE ENVELOPE**
- ✓ **Credit Card Gift Deadlines – hand delivered or by mail, must be received and charged by LCSCF no later than Noon Friday, Dec. 20, 2024**
- ✓ **Online Credit Card Gift Deadlines - 1:00 p.m. PST Thursday, Dec. 26, 2024**
- ✓ **Marketable Securities (Stock Gifts) Electronic Transfer Deadline – Dec. 13, 2024**
- ✓ **Stock Certificates – Via mail received by LCSCF no later than Noon Dec. 20, 2024**
- ✓ **Gifts-In-Kind – donated item(s) must be physically received prior to Dec. 20, 2024**
- ✓ **LCSCF office and LCSC Controller's office are CLOSED Dec. 23 - Jan. 1**
- ✓ **You can reach LCSCF Executive Director, Jennie Jones Hall at 208-874-2469**