

2025 Year-End Giving Guidelines

Maximum tax benefits depend on timing. Here's how to complete your 2025 gift to Virginia Tech by year-end. Begin early to evaluate the charitable gifts you have made this year and those you are considering. Allow time to consult financial advisors and complete all necessary steps in time to count your gift for the 2025 tax year.

Your qualifying 2025 contribution will support the area(s) of the university you designate.

GIFTS BY CHECK

➤ US Postal Service (USPS)

- Date check and mail it via first-class mail with a postmark on or before December 31, 2025.
- Gift date is the postmark date regardless of when received at Virginia Tech.

➤ Delivery other than USPS

- Date the check on or before December 31, 2025, and hand-deliver your check or ship via FedEx, UPS, or another shipper so that it is received at Virginia Tech's Gift Accounting Office by no later than 5:00 p.m., on December 31, 2025.
- Gift date is the date received at Virginia Tech.

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

Virginia Tech Advancement Division
Attn: Gift Accounting (0336)
902 Prices Fork Road, Suite 4600
Blacksburg, VA 24061

Questions about giving by check? Email Gift Accounting at givetovt@vt.edu or call 800-533-1144 ext. 1.

GIFTS BY CREDIT CARD

The method for making credit card gifts determines the deadline.

➤ Gifts via USPS and FedEx/UPS shipping

- Credit card gift information must be *received* in Advancement's Office of Gift Accounting by no later than 5:00 p.m. (Eastern Standard Time) on December 31, 2025.

- Mail solicitation response card or other written gift instructions to the following address:

Virginia Tech Advancement Division
Attn: Gift Accounting (0336)
902 Prices Fork Road, Suite 4600
Blacksburg, VA 24061

➤ **Gifts by telephone**

- Deadline is 5:00 p.m. (Eastern Standard Time) on December 31, 2025.
- Call 800-533-1144 ext. 1 or 540-231-2828 ext. 1.

➤ **Gifts online**

- Deadline is 11:59 p.m. (Eastern Standard Time) on December 31, 2025.
- Make your gift via <https://give.vt.edu> or using our [secure online giving form](#).

After December 15th, to avoid mailing or shipping delays and help assure credit card gifts are processed in time to count for 2025 tax purposes, we recommend making gifts online or by telephone.

Questions about making a credit card gift? Email Gift Accounting at givetovt@vt.edu or call 800-533-1144 ext. 1.

CHARITABLE IRA ROLLOVER GIFTS

The popular charitable IRA rollover also called a qualified charitable distribution (QCD), is available for donors who are 70 1/2 or older. QCD gifts from Individual Retirement Accounts are tax-exempt and may be counted toward the donor's annual required minimum distribution (RMD).

QCD gifts must be transferred directly from the IRA provider to the Virginia Tech Foundation Inc. and meet certain other requirements. Donors should ask their IRA trustee to include their name on the check. It is helpful if donors email giftplanning@vt.edu with the source of funds, the amount of the gift, and the area(s) of the university the gift is intended to support.

If the IRA QCD gift benefits Athletics, there may be restrictions that require discussion with donors. Please reach out to the Office of Gift Planning for additional guidance. It can helpful to have these conversations with Athletics donors in advance.

Tax situations vary. We encourage you to consult your tax or financial advisor regarding retirement account gifts. Visit <https://give.vt.edu/ways-to-give/ira-rollovers.html> for more information.

Questions about making an IRA gift? Contact the Office of Gift Planning at 800-533-1144, 540-231-2813, or giftplanning@vt.edu.

Gifts of Securities (Stocks, Bonds, Mutual Funds)

Important Year-End Deadlines

To ensure 2025 tax credit eligibility, mutual fund gifts and gifts of physical securities should be initiated **before December 15, 2025**. Gifts received after that date may not be processed in time.

Please note: The physical office of Treasury Services will be closed **December 24–January 1**. Gifts of physical securities must therefore be **coordinated in advance**.

General Guidelines

- Notify the **Office of Treasury Services** of your intent to gift securities to the Virginia Tech Foundation.
 - Forms and instructions are available at give.vt.edu/ways-to-give/stocks-and-securities.
 - The **charitable deduction** is based on the value of the securities when the gift is complete.
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Mutual Fund Gifts

Processing times vary by fund—from a few days to six weeks—so start early.

A **Mutual Fund Gift Form** is required: [Virginia Tech Foundation, Inc. Mutual Fund Gift Processing Transfer Instructions](#)

Delivery Methods and Deadlines

1. Electronic Transfer

- Complete and return the **Stock Gift Processing Form** (available online): [Virginia Tech Foundation, Inc. Stock Gift Processing Transfer Instructions](#)
- Transfer must be **received in VTF's brokerage account by 11:59 p.m. on December 31, 2025**.

Note: A gift is not complete when instructions are given to a broker; it is complete when VTF receives the securities.

- Initiate transfers several weeks in advance to avoid year-end delays.

2. Hand Delivery

- Gifts are effective on the **date received**.
- Deadline: **12 p.m. (noon) on December 30, 2025.**
- Deliver to:
Virginia Tech Foundation, Inc.
Office of Treasury Services
Attn: Russ Ingle
902 Prices Fork Road, Suite 2400 (0455)
Blacksburg, VA 24061

3. U.S. Postal Service (USPS)

- Gifts are effective based on the **postmark date**.
- When mailing stock certificates:
 - Do **not** sign the certificates.
 - Obtain a **medallion signature guarantee** on a separate stock power.
 - Mail the unsigned certificates in one envelope and the stock power plus authorization letter in another.
 - The **later postmark** of the two envelopes is the gift date (must be on or before December 31, 2025).
- Step-by-step instructions and forms: give.vt.edu/ways-to-give/stocks-and-securities.
- Mail to the address listed above.

4. Private Shipping (FedEx, UPS, etc.)

- Gifts are effective when **received** by Virginia Tech.
- Deadline: **12 p.m. on December 30, 2025.**
- Ship to the same address as above and allow extra time for December deliveries.

Contact Information

Questions?

Russ Ingle

Office of Treasury Services

540-231-9462

stockgifts@vtf.org

GIFTS OF REAL ESTATE

- The date that gifts of real estate are considered complete will depend on where the property is located.
- Begin as early as possible if you wish to complete a real estate gift within a certain time frame for tax purposes. It often takes 30 days or more to determine whether a gift of real estate can be accepted by the Virginia Tech Foundation, Inc.

Questions about gifts of real estate? Call the Office of Gift Planning at 800-533-1144 or 540-231-2813 or email giftplanning@vt.edu.