

Important Charitable Giving Deadlines - Calendar Year 2025

****The Lewis-Clark State College Foundation (LCSCF) will be CLOSED Wednesday, Dec. 24, 2025 - Friday, Jan. 2, 2026! ****

Below are gift acceptance deadlines for **2025**, 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 2025 tax year is **Monday, Dec. 22, 2025**. The LCSCF office is **CLOSED** beginning Wednesday, Dec. 24, 2025.
The last day gifts can be delivered to the Controller's office is **Friday, Dec. 19**
- **Via US Mail:** Envelopes must be postmarked **no later than Wednesday, Dec. 31, 2025**.
- Mail postmarked in December 2025 but delivered in January 2026 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 2025 postmark.**
- **Sent via third-party carrier:** Gifts must be **received by the LCSCF office by Noon PST Dec. 22, 2025. Or, to the Controller's office by Noon PST Dec. 22, 2025**. 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. 19, 2025**.
- **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. 19, 2025**.
- **Credit Card Types Accepted:** American Express, Discover, Master Card and VISA.

Online Credit Card Gift Deadlines:

- 2025 gifts must be entered on the web site no later than **1:00 p.m. PST on Friday, 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 2025 gift. Please instruct donors to initiate their transfers **as soon as possible or no later than Dec. 12** to ensure the transfer is complete by Dec. 30. Please contact Jennie if you hear of a gift of this nature.

Gift-in-Kind:

- In-kind (personal property) gifts must be physically received by a College department prior to **Dec. 19, 2025** 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

Telephone: 208-792-2457

500 8th Avenue
Lewiston, ID 83501

e-mail: collegeadvancement@lcsc.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@lcsc.edu Don't wait until the last minute!

KEY POINTS FOR 2025

- ✓ **Cash or Check Gift Deadlines – hand delivered by Monday, Dec. 22, 2025 or U.S. Mail postmarked by Dec. 31, 2025 -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. 19, 2025**
- ✓ **Online Credit Card Gift Deadlines - 1:00 p.m. PST Friday, Dec. 26, 2025**
- ✓ **Marketable Securities (Stock Gifts) Electronic Transfer Deadline – Dec. 12, 2025**
- ✓ **Gift-In-Kind – donated item(s) must be physically received prior to Dec. 19, 2025**
- ✓ **LCSCF office and LCSC Controller's office are CLOSED Dec. 24 - Jan. 2**
- ✓ **You can reach LCSCF Executive Director, Jennie Jones Hall at 208-874-2469**