



kids cancer care

YOUR GUIDE TO GIFTS OF **SECURITIES & MUTUAL FUNDS**

BENEFITS TO YOU

- **Opportunity** – An opportunity to make a significant gift.
- **Tax Advantages** – You eliminate the tax on capital gains.
- **Simple & Convenient** – Securities are easy to transfer. We will provide the forms and instructions so that your broker can transfer the shares electronically from your brokerage account to that of Kids Cancer Care Foundation of Alberta.
- **Recognition** – Your gift can be honored during your lifetime, should you wish.
- **Control** – You retain the use of the investment during your lifetime.
- **Flexible** – The designation is revocable and can be changed if your financial circumstances alter.

If you own securities and they have grown in value, you will be taxed on their capital gains when the securities are sold. By donating those securities directly to Kids Cancer Care Foundation of Alberta, your estate can avoid taxes and make a significant gift at the same time.

HOW DOES IT WORK?

A charitable donation receipt is issued for the fair market value of the security at day's end on the date of transfer. You must have your broker transfer the securities to Kids Cancer Care Foundation of Alberta. *The gift will not qualify for the elimination of capital gains tax if the securities are sold and the cash then gifted to the Foundation.*

GIVING REDUCES CAPITAL GAINS TAX

	OPTION 1 <i>Sell Stock & Donate Cash</i>	OPTION 2 <i>Donate Stock Directly</i>
Value of stocks	\$10,000	\$10,000
Cost base	\$2,000	\$2,000
Capital gain	\$8,000	\$8,000
Taxable capital gain	\$4,000	\$0
Tax Credit (50% x \$10,000)	\$5,000	\$5,000
Tax on gain	\$2,000	\$0
TAX SAVING	\$3,000	\$5,000

NOTE: *This is an example only, using round numbers. Every case is unique. Please consult your advisors for specific advice. Please also note that the maximum allowable charitable tax credit is capped at 75% of income. Unused tax credits can be carried forward 5 years.*

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YOUR GUIDE TO GIFTS OF **SECURITIES & MUTUAL FUNDS** Continued

BENEFITS TO YOU

- **Cost Effective** – There are no extra out-of-pocket costs.
- **Peace of Mind** – You can arrange your gift and know it will occur just as planned.
- **Memorialize** – Your bequest can create a lasting memorial for you, your family or anyone you may wish to honor.

MAKING A GIFT OF SECURITIES

Once you have decided to make a gift to Kids Cancer Care Foundation of Alberta and have determined which securities are to be transferred, including the number of shares, the name of the corporation(s), and the proposed date of transfer, your broker should notify us by email.

Please contact us so that we can send you Kids Cancer Care's Gift of Publicly Traded Securities confirmation form to initiate the donation.

For further information, please call Genine Neufeld, Director of Philanthropy at 403-930-6951 or contact her via email at gneufeld@kidscancercare.ab.ca