



## GIFTS OF SECURITIES

A gift of securities enables you to create a meaningful legacy with Foothills Country Hospice Society (FCHS) while also providing significant tax advantages.

A gift of securities to the **Compassion in Action** campaign offers several advantages. Current Canadian legislation allows you to donate publicly traded securities, mutual funds, and bonds to registered charities without having to pay capital gains tax. You receive a receipt for the appreciated value of your gift (calculated on the date of transfer) and under current tax rules, the securities you donate will be exempt from capital gains tax, but only if you transfer them in-kind. The capital gains tax exemption does not apply if you first sell the securities and then donate the cash proceeds.

The procedure for gifting securities is straightforward. Following your donation of publicly traded securities and/or mutual funds, we will issue a charitable tax receipt based on the closing value of the shares on the date they are received into our brokerage account.

### The Donation Process

You may gift your securities directly to Foothills Country Hospice Society (Charitable No. 861441053RR0001), or you may make a gift of securities using [CanadaHelps](#).

1. Please contact **Shanon Maksymich, Fund Development Officer at [funddevelopment@countryhospice.org](mailto:funddevelopment@countryhospice.org) or 403.995.4673** about transferring your securities gift. Please provide your contact information, approximate donation value and the date you intend to make the gift.
2. Please ask your broker to use their Securities Transfer to a Third-Party Form and send a copy to FCHS. Your broker will need FCHS information including our Charitable No. 861441053RR0001.
3. When making a gift of securities directly to FCHS, instruct your broker to complete the transfer. Sending a copy of the attached form to your broker may provide sufficient authorization. You may also wish to follow up closely with your broker to help ensure your instructions are carried out promptly as you prefer.

## Why would I consider donating securities instead of donating proceeds from the sale?

### Here's an example:

A donor is considering a \$25,000 donation to FCHS. She owns publicly listed securities worth at least this amount and is in the 48% income tax bracket. This year, she has made other charitable donations exceeding \$200.

	Sell Securities & Donate Cash Proceeds	Donate Securities to Foothills Country Hospice Society
Fair Market Value of Securities (FMV)	\$ 25,000	\$ 25,000
Initial Cost of Securities	\$ 5,000	\$ 5,000
Capital Gain (FMV less cost)	\$ 20,000	\$ 20,000
Taxable Gain	\$ 10,000 (50%)	\$ 0 (0%)
Tax Payable on Gain (at 48%)	\$ 4,800	\$ 0
Charitable Gift Receipt	\$ 25,000	\$ 25,000
Tax Credit (at 48%)	\$ 12,000	\$ 12,000
Net Tax Benefit from Donation (Tax credit minus tax payable on gain)	\$ 7,200 (Tax Savings)	\$ 12,000 (Tax Savings)

The donor will eliminate her capital gains tax by donating the securities directly to FCHS instead of selling the securities and donating the proceeds. The remaining tax credit from her donation will reduce her other tax payable by \$12,000. This tax credit can be carried forward for up to five years.

*Income tax and tax savings are for example purposes only and are approximate. We recommend you discuss your gift intentions with your financial, legal and/or tax advisors.*

Foothills Country Hospice Society Charitable No. 861441053RR0001

NOTE: The purpose of this Fact Sheet is to provide general information, not to render legal or financial advice. Any changes in the tax structure may affect the examples listed in this information. FCHS strongly recommends that a donor consult their own professional advisors, family, and heirs prior to making any significant gift decisions.

## Gifts of Securities Form

This form authorizes the transfer of securities by the Donor to Foothills Country Hospice Society. The donor is responsible to contact their institution to initiate the transfer of securities and forward a scanned copy of this completed form to Rich Clark at [rich.clark@rbc.com](mailto:rich.clark@rbc.com) with the subject line: 'Securities Gift - <Donor Name>

### Declaration of Donor

I, the undersigned, \_\_\_\_\_ first and last name,  
Direct \_\_\_\_\_ brokerage firm name  
\_\_\_\_\_ brokerage address  
\_\_\_\_\_ brokerage contact

To give/transfer the following security(ies) to **Foothills Country Hospice Society (Charitable No. 861441053RR0001)** at:

**RBC Dominion Securities (CUID: DOMA)**

**Account 701-72280-1-1**

**c/o Rich Clark 403-299-7173 [rich.clark@rbc.com](mailto:rich.clark@rbc.com)**

Security Description	CUSIP/ISIN/SEDOL#	Quantity

**Donor intended gift amount: \$** \_\_\_\_\_

**Please direct my donation to:**

**Capital Campaign**  **Endowment**  **Other** \_\_\_\_\_

It is my understanding that this transfer and gifting represents a disposition for which I will be provided a receipt for tax purposes based on the value as of the close of trading on the date the donation is received by FCHS.

\_\_\_\_\_  
Name of Donor/ Transferor

\_\_\_\_\_  
Signature of Transferer/Donor

\_\_\_\_\_  
Date

For more information, please contact **Shanon Maksymich, Fund Development Officer at [funddevelopment@countryhospice.org](mailto:funddevelopment@countryhospice.org) or 403.995.4673.**

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