



GIFT OF SECURITIES

A tax-efficient way to donate to
The Darling Home for Kids

STRAIGHTFORWARD TWO-STEP PROCESS

1. **Complete the Notification of Securities Transfer Form** and send it to The Darling Home for Kids by email (info@darlinghomeforkids.ca) or by fax (905-878-9886, Attention-Securities). At this time, we will provide you with our brokerage account information
2. **Instruct your broker to transfer your securities to The Darling Home for Kids' brokerage account.** Please do not transfer securities without first forwarding this form to The Darling Home for Kids. You will receive a charitable tax receipt for the value of the securities at the close of business on the day of receipt of the shares into The Darling Home for Kids' account.

A TAX-EFFICIENT WAY FOR YOU TO DONATE

If you sell a security, you pay tax on 50% of the capital gain

However, when you donate a gift of securities to The Darling Home for Kids the **taxable capital gain is completely eliminated**

AND

You receive a tax receipt for the full market value of the security in the amount of the closing trading price on the day The Darling Home for Kids receives the security

This multiplies the impact of the tax benefit of your charitable giving

Note: Donating securities at a loss can be tax-efficient tool! See our website for more details.

An illustrative example of the tax benefit of donating Gifts of Securities to The Darling Home for Kids

	Sell security and give cash	Donate security "in kind"
<i>Market value of security</i>	\$10,000	\$10,000
<i>Cost base</i>	\$5,000	\$5,000
<i>Capital gain</i>	\$5,000	\$5,000
<i>Taxable capital gain (50%)</i>	\$2,500	\$0
<i>Tax due on gain at 46%*</i>	\$1,150	\$0
<i>Tax receipt for gift</i>	\$10,000	\$10,000
<i>Value of tax receipt at 46%*</i>	\$4,600	\$4,600
Net tax savings	\$3,450	\$4,600

*Example uses Ontario federal and provincial combined tax rate

Example is for illustrative purposes only. Please consult your financial or tax advisor for advice specific to your personal portfolio or situation.

Thank you for making a gift of securities to The Darling Home for Kids!



GIFT OF SECURITIES

Notification of Securities Transfer Form

Please help us handle and acknowledge your gift appropriately by **emailing or faxing this form** to:
Attention: Securities, The Darling Home for Kids, info@darlinghomeforkids.ca or 905-878-9886
In order to complete your donation, please contact your broker and arrange the share transfer

Due to administrative costs associated with processing this type of donation, The Darling Home for Kids can only accept gifts of securities with a value of \$1,000 or more.

GIFT DETAILS

Number of Shares

Name of Security

Approximate Amount of Donation

Expected Date of Transfer

YOUR BROKER DETAILS

Broker Name

Financial Institution

Phone Number

Email

DONOR DETAILS

Title

First Name

Last Name

Address

Phone

Fax

Email

My Gift of \$1,000 or more may be publicly recognized by The Darling Home for Kids. Yes No

I would like my name to appear as: _____

Signature of donor

Date