PO Box 555
Squamish, BC V8B 0A5
Phone: 604-848-8683
info@squamishfoundation.com
https://www.squamishfoundation.com/
Charitable Registration # 882548902RR0001

How can you make a Tax Beneficial impact by donating appreciated stocks and mutual funds?

A donation of securities or mutual fund shares is a win for both the donor and the Squamish Community Foundation. With a donation of securities or mutual funds the tax on the unrealized capital gains becomes exempt allowing you to give a more significant amount and benefit from not paying tax on the capital gain. This tax treatment is very beneficial for anyone who may have securities or mutual funds with significant unrealized gains within their Non-Registered portfolios.

Example	Sell and Donate Proceeds	Donate Appreciated Securities
Original Cost of Securities (a)	$10,000	$10,000
Current Market Value (b)	$50,000	$50,000
Capital Gain (b-a)	$40,000	$40,000
Tax on Capital Gains* (c)	$10,700	$0
After Tax Donation Amount (b-c)	$39,300	$50,000 Charity gets $10,700 more
Your Charitable Tax Credit**	$21,025	$26,750 Your tax credit is $5,725 higher

** Assumes donor is taxable at the top marginal tax rate of 53.5% (BC)*
***Assumes donor is resident of BC and has taxable income above the top marginal tax rate, otherwise tax credit is calculated at 45.8% of the amount of the donation (for donations exceeding $200).*
Note: Securities must be held in non-registered portfolios such as RRSPs, RRIFs or TFSAs.

The Foundation will provide a letter of direction and authorization to be completed by the donor's broker, signed by the donor and forwarded to the Community Foundation's broker.

The date of the donation is the date the securities are deposited in good order in the Community Foundation's brokerage account. The securities are valued using the closing price that business day, which is the amount used by the Community Foundation to prepare the charitable tax receipt.

The shares are sold at the earliest possible opportunity. The Community Foundation pays discounted brokerage fees and retains a 1.5% philanthropic administrative service fee. Any donations made to an established endowment fund will be managed according to the terms of that fund.

This information is provided for illustrative purposes only. The Community Foundation advises those contemplating making significant gifts to seek the advice of qualified income tax advisors.

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LETTER OF DIRECTION AND AUTHORIZATION RE TRANSFER OF PUBLICLY TRADED SECURITIES TO THE SQUAMISH COMMUNITY FOUNDATION

Name of Donor: ____

Mailing Address: ____

Home Telephone/Cell:____

Name of Institution Transferring Stock: ____

Financial Advisor Contact Information: ____

Account Number at Delivering Institution: ____

Symbol for the Securities on the Exchange: ____

Exchange on which the Securities are Traded: _______________________________________

Number of Shares/Units: ____

Name of Endowment Fund(s) Donation to be Allocated to (with % allocation if more than one fund):

____

Would you like this donation to be anonymous? Yes No

PROCESS FOR MAKING A DONATION OF SECURITIES:
Please instruct your broker to call Josh Wong at Wellington-Altus Private Wealth at (236) 326-6535. **Email a copy of your donation request to josh.wong@wellington-altus.ca or fax a copy to (236) 326-6531.** Ask your broker to transfer your publicly traded securities to the Squamish Community Foundation account 2R2T2QA CUID# NBCS DTC# 5008 with NBF Inc, Montreal, QC and advise Karen Clarke, Squamish Community Foundation, of your donation at kclarke@squamishfoundation.ca or (604) 848-8683. The date of your donation will be the date the securities are deposited in good delivery into the Foundation's Wellington-Altus Private Wealth account. The value of the securities at the close of that business day will determine the amount of the charitable receipt issued for income tax purposes. **THANK YOU FOR THIS GIFT.**

____________________________ ____________________________
Signature of Donor Date

Date Received: ____________________________ Value of Gift: $ ____________________________

Approved by: ____