

## TAX-SMART GIVING THROUGH SECURITIES

Donating appreciated securities to BC Women's Health Foundation is easy and a tax-wise way to give.

Thanks to tax law changes in 2006, Canadians who donate appreciated securities directly to a registered charity eliminate capital gains tax on the investment. You'll receive a charitable tax receipt for the amount of the proceeds, *and* you'll advance women's health care in BC and support women's health research.

Donating securities to BC Women's Health Foundation is easy and tax-smart. Simply follow the step by step stock instructions below for more information. Eligible gifts of stocks and securities include shares listed on a Canadian or American stock exchange, a share of the capital stock of a mutual fund corporation, a unit of a mutual fund trust, or an interest in a related segregated fund trust.

Once the securities have been transferred to BC Women's Health Foundation, we make every effort to dispose of the donated securities within 3 business days of receipt; however, due to market restrictions this may take longer. Once sold, we provide an official receipt for income tax purposes, based on the actual sale proceeds.

The example below shows how stocks or securities make a more financially wise option over selling stock and donating the cash.

Julie decides to support BC Women's Health Foundation with \$100,000 gift. When reviewing the choice of selling her shares and then donating the cash proceeds or donating the shares directly, Julie learns that she would have a greater net tax benefit by donating the shares directly. The chart below assumes a tax rate of 50%.

|                      | Sell Shares & Donate Cash | Donate Shares Directly |
|----------------------|---------------------------|------------------------|
| Fair Market Value    | \$100,000                 | \$100,000              |
| Cost Basis           | \$20,000                  | \$20,000               |
| Capital Gain         | \$80,000                  | \$80,000               |
| Taxable Gain         | \$40,000                  | \$0                    |
| Tax Credit (at 50%)  | \$50,000                  | \$50,000               |
| Tax on Gain (at 50%) | \$20,000                  | \$0                    |
| <b>Tax Savings</b>   | <b>\$30,000</b>           | <b>\$50,000</b>        |

## **GIFTS OF SECURITIES THROUGH YOUR ESTATE**

When your executor donates securities, your estate does not pay capital gains tax on the appreciated securities and it also benefits from the full charitable tax receipt.

We are pleased to recognize your promised gift, should you choose, along with those of other supporters.

**For more information, please contact:**

**Natasha Winestock, Director of Finance**

BC Women's Health Foundation

D-210 4500 Oak Street

Vancouver, BC V6H 3N1

Call 604 875 3052

Email: [natasha.winestock@bcwomensfoundation.org](mailto:natasha.winestock@bcwomensfoundation.org)

**Below are instructions for transferring shares or for delivering physical shares.**

## DONATING PUBLICLY TRADED SECURITIES

Thank you for your interest in supporting the BC Women's Health Foundation through a gift of securities.

Your donation of publicly traded Canadian or American securities will support women's health and women's health research in BC; simply follow these steps below. **Note:** BC Women's Health Foundation is unable to issue an income tax receipt until we are aware of your donation through a securities transfer.

- 1) Please complete this form with your broker and ask her/him to use this form to initiate the transfer. If you do not have a broker, please complete this form and scan and send via email or fax directly to your delivering institution.
- 2) Copy this form by email to or fax to our broker:  
**Lance Jefferson, CFP, CIM**, Investment Associate, Associate Portfolio Manager  
**email:** lance.jefferson@scotiawealth.com  
**phone:** 604 661 1536 fax: 604 661 7494  
1100 – 650 West Georgia Street, Vancouver, BC V6B 4N9  
**and**  
copy by email to BC Women's Health Foundation: [natasha.winestock@bcwomensfoundation.org](mailto:natasha.winestock@bcwomensfoundation.org)
- 3) Upon receipt of the transferred shares (*which may take up to two days or a few weeks in the case of mutual funds*) and acceptance by BC Women's Health Foundation and subsequent sale, BC Women's Health Foundation will issue a tax receipt for the sale price.
- 4) Please designate my gift to:  
 Highest priority needs  
 Specific purpose: \_\_\_\_\_  
 Please contact me to discuss designating my gift for a particular purpose.

## DONOR INFORMATION

First Name \_\_\_\_\_ Last Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ Province \_\_\_\_\_ Postal Code \_\_\_\_\_

Phone \_\_\_\_\_ Email \_\_\_\_\_

Foundation Contact: \_\_\_\_\_ (*optional*)

## DESCRIPTION OF SECURITIES

*This letter will confirm my intention to donate the following securities to the BC Women's Health Foundation.*

CDN US

Security Description \_\_\_\_\_ Quantity \_\_\_\_\_ CUASIP/ ISIN \_\_\_\_\_

Security Description \_\_\_\_\_ Quantity \_\_\_\_\_ CUASIP/ ISIN \_\_\_\_\_

## BROKER/ DELIVERING CUSTODIAN INFORMATION

Name of Firm \_\_\_\_\_ FINS# \_\_\_\_\_ Fax \_\_\_\_\_

Name of Broker \_\_\_\_\_ Email \_\_\_\_\_ Phone \_\_\_\_\_

Account Name \_\_\_\_\_ Client Account Number \_\_\_\_\_

## GIFT DESIGNATION

- Highest priority needs (*default*)
- Specific Designation \_\_\_\_\_ (*please consult with our Foundation Staff to assure designation 604 875 2270*)

## DONOR AUTHORIZATION

I hereby authorize and direct the transfer-in-kind of the following securities from the above noted account to ScotiaMcLeod | Account # 467-22375-10 | CUID # SCOT | Dealer Code 9155 | Dealer rep code 67D

Signature \_\_\_\_\_ Date (*Day/ Month/ Year*) \_\_\_\_\_

**THANK YOU FOR GIVING TO SUPPORT THE HEALTH OF WOMEN AND NEWBORNS!**

BC WOMEN'S  
HEALTH  
FOUNDATION



## DONATING PHYSICAL SHARE CERTIFICATES

Thank you for supporting the BC Women's Health Foundation through a gift of securities. To donate your gift of stock to the BC Women's Health Foundation, simply follow the steps below.

- 1) Delivery of shares may be made to:

**Natasha Winestock**, Director of Finance, BC Women's Health Foundation  
4500 Oak Street, Room D-310, Vancouver, BC V6H 3N1

Phone: 604 875 2270

Email: [natasha.winestock@bcwomensfoundation.org](mailto:natasha.winestock@bcwomensfoundation.org)

In order to facilitate the delivery, please notify Natasha by phone or email.

*Please note that Power of Attorney Forms may be required.*

- 2) The share certificates can be either re-registered in the name of the Foundation or a *Power of Attorney* form can be completed in order to transfer the ownership of the security to the Foundation.
  - a. **Re-registration:** Please re-register the title of the security in the name of:  
ScotiaMcLeod in Trust for BC Women's Health Foundation  
1100 – 650 West Georgia Street, Vancouver, BC V6B 4N9
  - b. **Power of Attorney:** Power of Attorney forms may be completed quickly and easily at our office.
- 3) Please be advised that the value of the donation receipt will be based on the sale price; we endeavour to sell all securities within 3 business days of receipt, in accordance with our Board Polity and Revenue Canada Regulations.

**THANK YOU FOR SUPPORTING HEALTHY WOMEN EVERYWHERE, CAPABLE OF ANYTHING**