



GIFTS OF SECURITIES

WHAT ARE THE BENEFITS TO MAKING A GIFT OF SECURITIES?

A gift of publicly-traded securities, such as stocks, bonds or mutual fund units is a great way to help BC's children. It is also the least expensive way to make a gift to BC Children's Hospital Foundation.

If you own publicly-traded securities that have increased in value and you decide to sell them, 50 per cent of the capital gain is taxable. However, if you donate these securities "as is" to the Foundation, you will not pay any tax on the capital gain. The charitable tax credit you receive will offset tax on other income.

HOW DO I TRANSFER MY SECURITIES TO BC CHILDREN'S HOSPITAL FOUNDATION?

Transferring your securities to BC Children's Hospital is easy to do. Simply contact a member of the Philanthropy team at BC Children's Hospital Foundation to discuss your donation and to receive our Securities Donation transfer form. Then give the form to your broker or financial advisor and discuss your options to make a gift of securities to BC Children's Hospital Foundation. Your broker will arrange the transfer of the securities to the Foundation's brokerage account. Our agent will advise us of the value of the securities at closing on the day the transfer was received. You will receive a charitable gift receipt for this amount.

WHO DO I CONTACT AT THE FOUNDATION TO MAKE A GIFT OF SECURITIES?

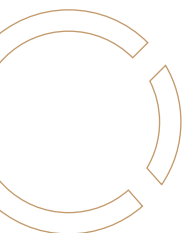
BC Children's Hospital Foundation

938 West 28th Avenue, Vancouver, BC V5Z 4H4
604.449.6333 | info@bcchf.ca | bcchf.ca

You can also direct your broker to visit our website bcchf.ca/give-securities to obtain a copy of our Securities Transfer form. Brokers may direct any questions regarding the transfer process to Donor Services at donorservices@bcchf.ca or 604.449.6333.

"THE KIDS WILL
REMEMBER US FOR
ALL THE RIGHT
REASONS—HOW
WE LIVED, AND
HOW WE WANT
THEM TO LIVE.
THAT'S OUR
LEGACY"

– Allen & Karen Wong
Legacy Circle Members



COMPARISON OF DONATION OF SECURITIES VS. SALE OF SECURITIES AND DONATION OF CASH PROCEEDS

This example is for information only. We encourage individuals to seek advice from their professional advisors when making a gift to ensure they understand their own situation.

It assumes the fair market value of the securities is \$10,000, that the donor is in the highest marginal tax rate in BC, and that the donor has already donated \$200 in the year.

	Gift of Securities	Sale of Securities & Donated Proceeds
Amount of donation (A)	\$10,000	\$10,000
Original cost	\$ 1,000	\$ 1,000
Capital gain	\$ 9,000	\$ 9,000
Taxable capital gain (50%)	\$ 0	\$ 4,500
Tax payable on sale (43.7% tax rate)	N/A	\$ 1,967
Tax saved by securities donation (43.7% tax rate) (B)	\$ 1,967	N/A
Charitable tax credit (C)	\$ 4,370	\$ 4,370
Total tax assistance (B+C=D)	\$ 6,337	\$ 4,370
Net cost of donation (A-D)	\$ 3,663	\$ 5,630

