



Celebrating 30 years, 20,000 wishes granted, and countless smiles.

Joy is a wonder drug

Making a Gift of Appreciated Securities to The Children's Wish Foundation of Canada

A tax-smart way of supporting The Children's Wish Foundation of Canada in your province is to donate publicly listed securities. Instead of selling appreciated securities and paying tax on 50 per cent of the capital gain, you can now donate the securities directly to a charity and avoid paying the capital gains tax. Gifts of securities offer significant tax advantages.

The simplest way to make your gift of securities is to have the shares electronically transferred. You will receive the tax receipt based on the market value on the same trading day the shares are received.

Benefits of Making a Gift of Securities to Children's Wish:

- A donation tax receipt will be issued for the fair market value of the securities
- Avoid paying capital gains when you donate your securities directly to a charity

An Example of How You Save by Donating Securities to Children's Wish:

	Sell Securities and Donate Cash to Children's Wish	Donate Securities Directly to Children's Wish
Market Value of Donated Securities	\$10,000	\$10,000
Tax receipt for gift	\$10,000	\$10,000
Cost base	\$4,000	\$4,000
Capital gain	\$6,000	\$6,000
Taxable capital gain (50%)	\$3,000	\$0
Tax due on gain (46%)	\$1,380	\$0
Value of tax receipt at 46%	\$4,600	\$4,600
Net tax savings	\$3,220	\$4,600

*example assumes gift made at a marginal tax rate of 46%

For more information, please contact:

Lorelei Wilkinson CFRE
 Senior Manager, Major Gifts
 The Children's Wish Foundation of Canada
 National Office
 350-1101 Kingston Road
 Pickering, ON L1V 1B5
 Tel: 647-725-6122 / 1-800-700-4437 ext. 6122
 E: lorelei.wilkinson@childrenswish.ca

