



## Gifts of Securities

Canadian donors can now donate publicly traded securities (shares or mutual funds) directly to charities without capital gains on donated securities being disclosed in personal income. In essence this eliminates the capital gains tax on all donated securities.

## Benefits

1. Significant tax savings on donated shares.
2. Donor receives a charitable receipt for the full market value of the donated security.
3. Existing flow through shares and demutualized life insurance company shares are most beneficially donated in kind as they are almost pure capital gain.
4. Excellent tax planning strategy when considering downsizing, retirement or at estate time.

## How We Can Help

1. If the charity you would like to donate a gift of stock to does not have a brokerage account, Link Charity will accept the security, sell it, and give the cash proceeds to your charity. Currently, Link Charity has 9 brokerage accounts open to meet the needs of donors.
2. Once the stock is transferred to Link Charity to be sold, Link Charity will distribute the proceeds to as many charities, in whatever amounts you the donor desires.
3. You have stock you wish to sell or is subject to takeover, but you have not decided what charities should receive the proceeds or you want the proceeds to be given out over a number of years. Link Charity can fulfill both requests on your behalf.
4. You want to make an anonymous gift, but do not have a way to pass the proceeds on to the charity without being identified. By involving Link Charity in the process your identity can be protected.