

# GIFTS OF SECURITIES

**BY DONATING APPRECIATED STOCKS, MUTUAL FUNDS, OR STOCK OPTIONS, YOU PAY NO TAX ON THE CAPITAL GAINS AND RECEIVE A TAX RECEIPT FOR THE FAIR MARKET VALUE OF THE SECURITIES.**

Gifts of securities are a tax-effective opportunity to transform an asset into immediate and significant support for The Hospital for Sick Children (SickKids). You can help us advance child health both now and in the future.

## WHY SICKKIDS

SickKids treats everything from broken arms and appendicitis to rare brain cancers and congenital heart defects. Every year, some 100,000 patients come to us from across the province, country and even the world for specialized care, while our scientists are making important medical discoveries every day. For all our triumphs – clinical and research – donor support has been instrumental, helping create our storied research institute, where scientists discovered the CF gene, and continue to crack the code of childhood cancers and heart disease. Donations have enabled SickKids to be Ontario's go-to hospital for intensive care, organ transplants, and complex heart surgeries. It is because of our donors that we have grown from a community hospital to a global leader in child health – the root of lifelong health.

**WOLFGANG,  
HEART PATIENT**



# THE ADVANTAGE OF DONATING SECURITIES

A gift of appreciated securities is a worthwhile alternative to a cash gift. Flexible choices allow you to decide how you want to give, and the elimination of capital gains tax on gifts of appreciated securities provides you with a substantial tax incentive for donating stock.

## Other benefits include:

- A charitable tax receipt
- No capital gains tax paid
- Satisfaction of seeing your gift put to good use today
- Recognition on the Donor Wall (cumulative lifetime giving \$25,000+) and invitations to special SickKids Foundation events throughout the year

## Scenario: Gift of Appreciated Securities

	Sell shares and donate cash	Donate shares directly
Current value of shares	\$50,000	\$50,000
Amount paid for shares	\$10,000	\$10,000
Capital gains	\$40,000 (\$50,000 current value – \$10,000 purchase price)	\$40,000 (\$50,000 current value – \$10,000 purchase price)
Tax on capital gains	\$10,700 (\$40,000 capital gains x 50% taxable gains x 53.5%**)	\$0
Tax credit	\$25,200 (\$50,000 donation x 50.4%**)	\$25,200 (\$50,000 donation x 50.4%**)
Net cost of gift	\$35,500 (\$50,000 gift + \$10,700 capital gains - \$25,200 tax credit)	\$24,800 (\$50,000 gift – \$25,200 tax credit)
Total tax savings from donation	\$25,200	\$35,900 (\$25,200 + \$10,700 on capital gains)

\* Scenario for illustrative purposes only

\*\* Assumes donation made in Ontario using top marginal tax rate of 53.5% and top donation credit rate of 50.4%

## THREE SIMPLE STEPS

1. Determine with your financial advisor which investments will make the most philanthropic and financial impact to you.
2. Contact us to let us know you would like to make gift and we will send you the correct transfer form or by clicking [here](#).
3. Complete our transfer form and instruct your broker to transfer your securities directly to SickKids Foundation.

## DONOR STORY

### SAVING MONEY WHILE SAVING LIVES\*

For the past fourteen years, Bob and Susan have made an annual donation to SickKids. Inspired by the work the Hospital does in their community, Bob and Susan wanted to give a larger gift this year. They looked at their investments and decided to sell some stock and donate the proceeds to SickKids Foundation.

Before doing so, Susan contacted the SickKids Foundation gift and estate planning team and discovered the tax advantages of donating securities directly. Bob and Susan were delighted to learn that they would pay no capital gains tax on the appreciated value of their donated securities, receive a charitable tax receipt, all while supporting the life-saving work of the Hospital.

In consultation with their financial advisor they donated \$50,000 in shares to SickKids Foundation.



# GIFT OF PUBLICLY TRADED SECURITIES TO SICKKIDS FOUNDATION

(FOR SECURITIES INCLUDING STOCKS, BONDS AND MUTUAL FUNDS)

Please note that SickKids Foundation is unable to issue an income tax receipt until we are aware of your donation. In order to ensure prompt and accurate receipting of your donation, **prior to transferring securities to our account, please email this form to:**

### SickKids Foundation

attn: Finance P 416-931-3789  
525 University Avenue, Suite 835 E securities.gifts@sickkidsfoundation.com  
Toronto, Ontario M5G 2L3

### Donor Information

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

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

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

Phone \_\_\_\_\_ Email \_\_\_\_\_ Foundation Contact \_\_\_\_\_

### Description of Securities - Equities/Mutual Funds/Bonds

This letter will confirm my intention to donate the following securities to SickKids Foundation:

Security Description _____	Quantity _____	CUSIP/ISIN/ FUND CODE _____	<b>CAN</b> <input type="checkbox"/>	<b>US</b> <input type="checkbox"/>
Security Description _____	Quantity _____	CUSIP/ISIN/ FUND CODE _____	<input type="checkbox"/>	<input type="checkbox"/>

### Broker/Delivering Custodian Information

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

Name of Broker \_\_\_\_\_ Broker email \_\_\_\_\_ Phone \_\_\_\_\_

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

### Gift Designation

- Highest Priority Needs of SickKids Foundation (default); or
- Specific Designation:

### Donor Authorization

Signature \_\_\_\_\_

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

To transfer securities, please advise your broker of the following details:

**For Canadian Brokerage Houses**, transfer to:

TD Waterhouse Canada Inc.: A/C: 8AP963A (CAD) /  
8AP963B (USD) FINS#: T007 CUID/DCS#: GIST

**For US/International Brokerage Houses**, transfer to:

TD Waterhouse Canada Inc.: A/C 8AP963A (CAD) / 8AP963B  
(USD) DTC#: 5036 Agent ID#: 53266  
Institutional ID#: 66296



## GIFT OF PUBLICLY TRADED SECURITIES TO SICKKIDS FOUNDATION

(FOR SECURITIES INCLUDING STOCKS, BONDS AND MUTUAL FUNDS)

### To donate your gift of stock to SickKids Foundation, please follow the following four steps:

1. Download and complete all sections of the transfer form including the CUSIP # (which is provided by your broker/investment advisor) of the assets being transferred. In order to facilitate the transfer and ensure you receive your official receipt for income tax purposes, please return a copy of the completed form to the finance department at SickKids Foundation. Forms can be emailed to: securities.gifts@sickkidsfoundation.com, or sent by mail to:

**Attn: Finance**

**SickKids Foundation**

525 University Avenue, Suite 835  
Toronto, ON M5G 2L3

**PHONE** 416-931-3789

**Note:** Forms sent by mail will delay the start of the transfer process, and may affect the ultimate receipt value. Please notify the finance department at the Foundation by telephone at 416-931-3789 if you send by mail.

2. In order to initiate your electronic transfer, please forward a copy of the completed transfer form to your broker/investment advisor.

**For Canadian Brokerage Houses:**



Your broker can arrange for the electronic transfer of shares to our Account at TD Waterhouse Canada Inc. via CDS :

**CUID: GIST**

**Buyer Internal Account Number: 8AP963A (CAD) / 8AP963B (USD)**



**For US/International Brokerage Houses:**

Your broker advisor can arrange for the electronic transfer of shares to our Account at TD Waterhouse Inc. via DTC :

**DTC No: 5036**

**Agent ID: 53266**

**Institution (IID): 66296**

**Buyer Internal Account Number:**

**8AP963A (CAD) / 8AP963B (USD)**

**Contacts at TD Waterhouse Canada Inc.**

Rocco Cacciaccaro, Investment Advisor

Phone: 416.307.6124 / Fax: 416.307.6680

Email: rocco.cacciaccaro@td.com

3. Please inform the finance department at the Foundation once the transfer has been completed. Unexpected and/or unidentifiable transfers may make it difficult for us to issue the appropriate tax receipt.
4. Please be advised that the value of the donation receipt will be based on the closing price of the security, on the day the securities are received by the Foundation's custodian, in accordance with our Board Policy and Revenue Canada Regulations.