

INFORMATION BULLETIN

Gifts of Appreciated Securities

Canadian legislation creates significant tax incentives for individuals who make charitable gifts of appreciated securities including stocks, bonds, mutual funds, and certain publicly traded income trusts. The primary advantage of such gifts lies in their total exemption from capital gains taxes. This can result in substantial tax relief for donors.

Donors are able to make such gifts either during their lifetime or afterward, through their estate.

Advantages of Gifts of Appreciated Securities

- Charitable donation receipt for fair market value of the security
- 100% elimination of capital gains taxation on appreciated value
- The Foundation pays no tax on sale of the asset
- Donate up to 75% of annual income, with five year carry-forward provision

Impacts of Gifts

Action	Results
Donor makes gift of publicly listed securities to Centre Grey Health Services Foundation	. Foundation receives securities which it sells without tax on gain
	. Hospital receives funding for essential medical equipment
	. Donor receives receipt for fair market value and relief on taxation through capital gains exemption

How to Donate Securities

It is quite simple to make a gift of securities and Centre Grey Health Services Foundation will be pleased to provide general information and advice. However, we strongly encourage you to meet with your financial advisor to discuss the nature of your gift and select the appropriate securities to transfer. Then contact us at the Foundation – the transfer can be done electronically, by regular mail, or in person. A receipt will be issued for the market value on the day of transfer.

About Centre Grey Health Services Foundation

Centre Grey Health Services Foundation is a charitable organization that raises funds to support the purchase of essential medical equipment at Grey Bruce Health Services Markdale site. The Foundation is governed by a volunteer Board of Directors drawn from the area served by our hospital. This includes Grey Highlands and portions of Chatsworth, Southgate and West Grey municipalities.

There is a constant need for new and updated medical equipment at our hospital. In most cases, the Province doesn't provide funding for such equipment. Our mission is to make sure that residents of, and visitors to, Centre Grey will continue to have access to the best medical technology. Your gift of securities can play an important role in making this possible.

The legal name of our Foundation is **Centre Grey Health Services Foundation**. Our charitable registration number is **890634025 RR0001**.

For more information, please contact the Foundation office. All discussions are confidential.