



## Gifts of Securities

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Gifts of securities are a cost-effective opportunity to transform an asset into immediate and significant support for The Calgary Children's Foundation. By donating appreciated stocks, bonds, mutual funds, segregated funds or flow through shares, donors pay no tax on the capital gains, receive a tax receipt for the fair market value of the securities and reduce their taxes.

Through a gift of securities, you can provide direct assistance to physically, mentally, financially and socially challenged children in Southern Alberta, both now and in the future.

### Why The Calgary Children's Foundation

The CCF fills a unique void in our community. By providing funding to many small but critically important children's charities, we are able to help a large number of children who might otherwise fall through the cracks. And because we employ only one part-time administrator our expenses are very low. Last year, over 90 cents of every dollar donated went directly to local children's charities.

	2014/15		2013/14
<b>Total Administrative Costs</b>	23,304.98		21,132.54
Admin. as % of all income	9.54%		8.55%
Admin as a % of total expenses	9.14%		9.22%

### Enjoy Tax Benefits While Benefiting Local Kids

The chart below illustrates the tax benefits of donating shares directly to the CCF. Scenerio: 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 (current value - purchase price)	\$40,000 (current value - purchase price)
Tax on capital gains	\$8,052 (\$40,000 capital gains X 50% taxable X 40.25%**)	\$0 (no capital gain tax payable on donated shares)
Tax Credit	\$25,000 (\$50,000 donation X 50% charitable tax credit)	\$25,000 (\$50,000 donation X 50% charitable tax credit)
Net Savings from donation	\$16,948 (\$25,000 - \$8,052 tax on capital gains)	\$25,000
Total tax savings from donation	\$16,948 (\$25,000 tax credit - \$8,052 tax on capital gains)	\$33,052 (\$25,000 tax credit + \$8,052 in tax on gain not paid)
Net cost of gift	\$33,052 (\$50,000 gift - \$16,948 total tax savings)	\$16,948 (\$50,000 gift - \$33,052 total tax savings)