

# Donating your Listed Securities.

## A gesture for life.

You can **donate your securities** in lieu of a cash donation.  
You would **save on capital gains tax** in addition to **benefiting**  
from the **donation tax credit**.

Let's take for example a gift of \$10,000 worth of stocks. You could **save about \$1,500 in tax liability** and get a **\$5,000 donation tax credit**.

	Selling securities to make a cash donation	Donation of securities
Value of securities at time of donation or sale	\$10,000	\$10,000
Cost of securities at the time of purchase	\$4,000	\$4,000
Capital gain (purchase price - sale price)	\$6,000	\$6,000
Capital gains tax (50% of \$6,000 x 50%)	-\$1,500	\$0
Donation tax credit (50% of \$10,000)	\$5,000	\$5,000
Tax savings	\$3,500	\$5,000
Value of donation - tax savings	\$10,000 - \$3,500	\$10,000 - \$5,000
<b>Actual cost of the donation</b>	<b>\$6,500</b>	<b>\$5,000</b>

To illustrate this and for simplification purposes, a tax rate of 50% is used. This percentage varies depending on your taxable income. We suggest that you seek the advice of financial professionals to properly evaluate the tax benefits of your securities donation.

In order to be able to benefit from the tax advantages of donating publicly traded securities, you must transfer your securities directly to Leucan, without selling them (these may be stocks, bonds or mutual funds).

**To make a donation of publicly traded securities, please complete the following form, forward it to your securities broker and send a copy to Leucan.** You will receive a tax receipt for the donation of securities at the fair market value of the securities, based on the closing price on the day the securities are received in the brokerage account of Leucan.