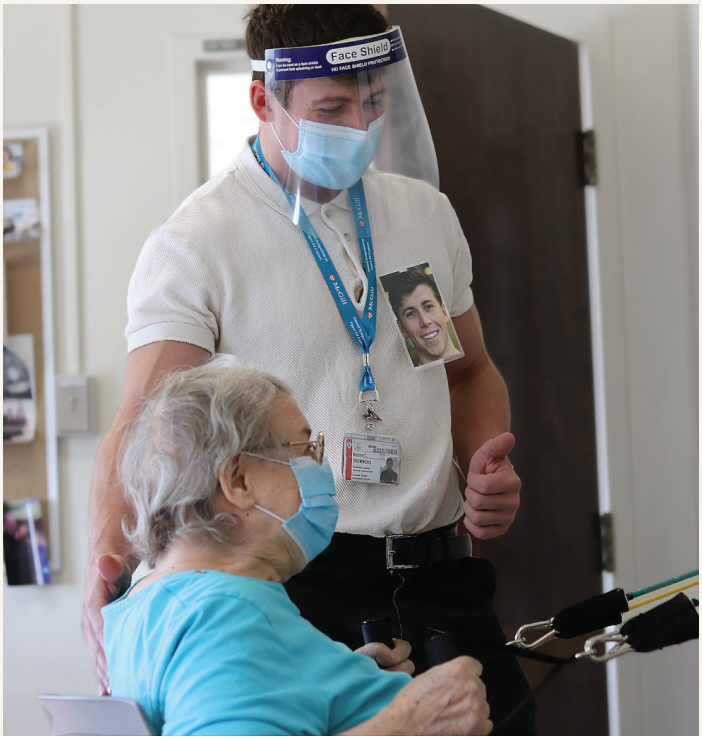
Creating the future of care with a gift of securities

Montreal General Hospital Foundation





Gift of securities

A gift of securities is a wise way to support the causes you believe in and get tax benefits for yourself, your corporation, or your estate. By donating securities directly to the Montreal General Hospital Foundation, you can avoid, for now*, capital gains taxes and receive a charitable tax receipt for the full value of the donated securities at the time of transfer.

Options

You may choose to donate stocks, bonds, mutual fund units, or any other eligible security listed on a Canadian, U.S., or international stock exchange.

Benefits

- By donating securities directly, any capital gains are, for now*, tax exempt.
- You will receive a tax receipt for the market value of your shares when they are received by the Montreal General Hospital Foundation.
- You may donate securities through a holding company or your estate, which may provide additional tax and financial planning advantages.

*Certain advantages associated with this type of donation may not apply to you in the same way after 2024.

Example

You acquired securities at an initial cost of $20,000 and now they have a market value of $100,000. If you donate the securities directly to the MGHF, the cost of a $100,000 donation will be $20,000 less than if you donate $100,000 cash.

	Donate cash	Donate shares directly
Initial cost of shares		**$20,000**
Capital gain of shares		**$80,000**
Value of the gift	**- $100,000**	**- $100,000** (Market value of shares = $100,000)
Tax on capital gain saved		**+ $20,000** ($80,000 x 50% x 50%*)
Tax credit	**+ $50,000** ($ 100 000 x 50%)	**+ $50,000** ($100 000 x 50%*)
Net cost of gift (gift + tax benefits	**- $50,000** (- $100 000 + $50 000)	**- $30,000** (- $100,000 + $20,000 + $50,000)

*Scenarios are for illustrative purposes only. To simplify the calculation, the tax and tax credit rates are rounded to 50% for a donation made in Quebec.

Next steps

1. Download the Donation of securities form on our website (mghfoundation.com/en/securities-donation). Fill it out.
2. Inform the Foundation of your upcoming donation by sending the form to Olivier Demers (odemers@mghfoundation.com) and Julie Denis (jdenis@mghfoundation.com).
3. Ask your broker to transfer the securities.
4. You will receive a tax receipt for the market value of your securities at the time the transfer is received in the Foundation's account.

Feel free to contact me:

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