Gifts of Publicly Listed Securities

The BC Cancer Foundation is the fundraising partner of BC Cancer — together we are driven by a shared vision of building a world free from cancer. Fuel hope for tomorrow for the 80,000 patients facing cancer each year with a gift of securities today.

Why donate publicly listed securities

You can make a difference in the lives of cancer patients and their families by donating publicly listed securities now and/or in your will.

You may be interested in a gift of shares if:

a) You own stocks, bonds or mutual funds that have appreciated in value. Canadians or their estates who directly donate appreciated securities to a registered charity may eliminate capital gains and receive a tax receipt. A corporation can similarly benefit.

b) You would like to receive a charitable tax receipt and reduce income tax. In addition, you, your estate or your corporation will receive a charitable tax receipt for the full market value of your securities donation, which you can use to offset other income tax.

The Alternative Minimum Tax (AMT)

The AMT generally applies to high income taxpayers with low taxes payable. If AMT might affect your finances, speak with your advisors today. With planning, AMT paid may be recovered in future years.

Here is an example of how it works

Mr. Morrow bought publicly listed securities for $20,000. They now have a fair market value of $100,000. Mr. Morrow saves $21,400 by donating shares directly to a charity rather than selling them and donating the proceeds. And he contributed $100,000 to the BC Cancer Foundation.

* The example is for illustrative purposes only. It is based on a combined federal & BC provincial tax rate of 53.5%.

How the future of cancer care can be your gift today

Donating publicly listed securities is easy:

1. Our correct legal name must be used in all documents to avoid confusion:
   Legal Name: BC Cancer Foundation
   Registration Number: 11881 8434 RR0001
2. Complete the **Securities Transfer Form** and ask your broker to initiate the transfer. If you do not have a broker, please send the completed form directly to your institution.
3. Send a copy of the completed form to our broker, National Bank of Canada, at linda.leung@nbc.ca and to us at securities@bccancer.bc.ca
4. BC Cancer Foundation staff will work with you and your advisors to ensure your wishes are carried out. Once your securities are accepted into our account, we will issue your tax receipt within 3 business days. Please allow an additional 1–2 business days for the transfer to clear, and more time for U.S. shares, mutual funds and transfers made before weekends or holidays. Your receipt will be for the average of the high and low trading prices on the date the securities are received in our account.

	SELL SHARES & DONATE CASH	DONATE SHARES DIRECTLY
Fair Market Value	**$100,000**	**$100,000**
Adjusted Cost Base	($20,000)	($20,000)
Capital Gain	$80,000	$80,000
CG Income Inclusion	($40,000)	--
Charitable Tax Receipt	$100,000	$100,000
Net Receipt	**$60,000**	**$100,000**
Tax Savings at 53.5%*	$32,100	$53,500
Increased Tax Savings from Donating Securities		**$21,400**

The above information is general in nature and is not intended as legal or tax advice. We can help you support cancer research and care in British Columbia by working with you and your financial and legal professional advisors.

BC Cancer Foundation
Registration Number:
11881 8434 RR0001
bccancerfoundation.com

900-988 West Broadway
Vancouver BC V5Z 1K7
604.877.6040
Toll Free 1.888.906.2873

Gifts of Publicly Listed Securities

Please follow these steps to transfer your shares or mutual fund units to the BC Cancer Foundation in electronic form.

1. Please complete this form with your broker and request they use the form to initiate the transfer. If you do not have a broker, please complete this form and fax it directly to your delivering institution.
2. a) **Copy by email to our broker National Bank Financial at** linda.leung@nbc.ca or fax to 604.623.6780

   b) **Copy by email to BC Cancer Foundation at** securities@bccancer.bc.ca or fax to 604.872.3135
3. Once your securities are accepted into our account, we will issue your tax receipt within 3 business days. Please allow an additional 1–2 business days for the transfer to clear, and more time for U.S. shares, mutual funds and transfers made before weekends or holidays. Your receipt will be for the average of the high and low trading prices on the date the securities are received in BC Cancer Foundation's account and in accordance with Canada Revenue Agency Regulations and BC Cancer Foundation policy.
4. **Gift Designation**
   Please designate my gift to:
   - ☐ highest priority needs
   - ☐ specific purpose:
     _____
   - ☐ Please have a BC Cancer Foundation representative contact me to discuss **designating my gift** for a particular purpose or to a particular regional cancer centre.

Thank you for your generosity in donating a gift of publicly listed securities to the BC Cancer Foundation.

BC Cancer Foundation
Registration Number:
11881 8434 RR0001
bccancerfoundation.com

Donor/Transferor Information:

Donor/Transferor: _____

Street Address: _____
City, Province,
Postal Code: _____

Telephone: _____

Email: _____

Account No. of
Donor/Transferor at
Delivering Institution: _____

Donor's Broker/Delivering Institution:

Company Name: _____

Contact Name: _____

Telephone: _____

Fax: _____

Email: _____

I hereby authorize and direct the transfer in kind of the following securities from the above noted account to National Bank Financial (FINS#:T080,CUID#:NBCS) for credit to: Account # 6XBCX9A: BC Cancer Foundation

Security Description	CUSIP/ISIN/ SEDOL#	# of shares/ units:

Authorization and Acceptance:

_____
Signature of donor/client day/month/year

_____
BC Cancer Foundation signatory day/month/year

Questions? If you have any questions, please telephone the BC Cancer Foundation at 604.877.6040 or toll free 1.888.906.2873. **Charitable Business #11881 8434 RR0001**