



GIFT OF SECURITIES

A tax-smart way to donate to
BC LUPUS SOCIETY

THE PROCESS IS SIMPLE

1. Complete the Notification of Securities Transfer (on reverse) and send it to BC Lupus Society (BCLS) by email (info@bclupus.org).

Instruct your broker to transfer your securities to BCLS's brokerage account. **Please do not transfer securities without first forwarding this form to BCLS.**

BCLS's preferred broker: Credential Qtrade Securities Inc. Acct# Q5A47Q9A FIN# 7799 CUID CRED DTC#5083

2. A **charitable tax receipt** will be issued for the closing price of the securities on the day of the transfer to BCLS.

3. Eligibility of tax receipt for the current year requires that securities must be in BC Lupus Society's brokerage account by 5 p.m. on December 31st of that year.

THE BENEFITS ARE CLEAR

If you sell a security, you pay tax on the 50% of the capital gain

However, when you donate a gift of securities to BCLS the **taxable capital gain is completely eliminated**

AND

You receive a tax receipt for the full market value of the security in the amount of the closing trading price on the day BCLS receives the security

This multiplies the impact of the tax benefit of your charitable giving



An example of the tax benefit of donating Gifts of Securities to BC Lupus Society:

	Sell security and give cash	Donate security "in kind"
<i>Market value of security</i>	\$10,000	\$10,000
<i>Cost base</i>	\$5,000	\$5,000
<i>Capital gain</i>	\$5,000	\$5,000
<i>Taxable capital gain (50%)</i>	\$2,500	\$0
<i>Tax due on gain at Marginal Rate (Eg: 43%)*</i>	\$1,085	\$0
<i>Tax receipt for gift</i>	\$8,915	\$10,000
<i>Total Tax Credit*</i>	\$3,869	\$4,340
<i>Net tax savings</i>	\$2,784	\$4,340

*Rates may vary depending on where you reside for tax purposes

For more details on how BCLS handles gifts of securities, please call 604-714-5564 or email info@bclupus.org

Thank you for making a gift of securities to BC Lupus Society!

Disclaimer: This information is general in nature and does not constitute legal or financial advice. BCLS recommends that before making any gift of securities of any size, a donor consults with his/her professional financial advisor(s) for the tax, financial and/or estate planning implications. Individual circumstances differ and you are strongly encouraged to discuss with your own financial counsel to ensure your gift decisions are appropriate to your situation.



GIFT OF SECURITIES

Notification of Securities Transfer

Please help us handle and acknowledge your gift appropriately by emailing this form to:
Attention: Securities, BCLS, info@bclupus.org
In order to complete your donation, please contact your broker and arrange the share transfer
BCLS's preferred broker: Credential Qtrade Securities Inc. Acct# Q5A47Q9A FIN# 7799 CUID CRED DTC#5083

GIFT DETAILS

Number of Shares _____ Name of security _____
Approximate amount of donation _____ Expected date of transfer _____

YOUR BROKER DETAILS

Broker Name _____ Financial Institution _____
Phone number _____ Email _____

DONOR DETAILS

Donor Name _____
Address _____
Phone number _____ Email _____

I agree that the donation details can also be sent to my Financial Advisor Yes No

I would like my name to appear as _____

Signature of donor _____ Date _____

BC Lupus Society Charitable Registration Number: 88758 6469 RR0001