

# Gift of Securities Transfer Form

The Canada Revenue Agency does not apply a capital gains tax on publicly traded securities when they are donated directly to a charity.

## HOW DOES THIS BENEFIT YOU?

When shares are sold, there are typically taxes on the capital gains, even if you plan to donate the proceeds. When you donate your securities directly to United Way Halifax, the capital gains are not subject to tax, and you will benefit from a tax receipt for the full value of your eligible securities.

### AN EXAMPLE:

If you purchase shares at \$1,000, and the value of those shares increases to \$2,500, the capital gains are \$1,500.

If you sell those shares and donate the proceeds, you will owe tax on the \$1,500 capital gains.

When you donate the shares directly to United Way Halifax, you do not have to pay the capital gains tax, and your net tax advantage will be larger.

	SELL SECURITIES AND DONATE PROCEEDS TO UNITED WAY	DONATE SECURITIES DIRECTLY TO UNITED WAY
Original cost of security	\$ 1,000	\$ 1,000
Market value of security	\$ 2,500	\$ 2,500
Capital gains	\$ 1,500	\$ 1,500
<b>A Tax due on capital gains*</b>	<b>\$ 375</b>	<b>\$ 0</b>
Donation	\$ 2,500	\$ 2,500
Tax credit on first \$200 (25%)	\$ 50	\$ 50
Tax credit on remainder (50%)	\$ 1,150	\$ 1,150
<b>B Total tax credit from donation</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>
<b>B-A Net tax advantage</b>	<b>\$ 825</b>	<b>\$ 1,200</b>

\* These examples are based on an annual taxable income of less than \$202,800. Please consult a financial advisor to learn more.

## TO DONATE SECURITIES

1. Complete the transfer form on the next page, sign, and fax or scan it to United Way Halifax at 902.423.6837 or email it to [jstephens@unitedwayhalifax.ca](mailto:jstephens@unitedwayhalifax.ca).
2. Instruct your broker to transfer your securities to United Way's brokerage account. Please do not transfer securities without first forwarding this form to United Way.  
United Way's Brokerage Account: RBC Dominion Securities A/C 270-2328317 FINS: T002 CUID: #DOMA  
Contact: Kelly Judge T: 902-494-5692
3. A charitable tax receipt will be issued for the closing price of the securities on the day of the transfer to United Way.
4. Eligibility for a tax receipt for the current year requires that securities must be in United Way's brokerage account by 5PM on December 31st of that year.

Should you have any questions, please contact Jennifer Stephens at 902-422-1501.

**Donor Privacy:** United Way Halifax is committed to protecting the confidentiality of donor data. The information you provide is used to process and recognize your donation, issue tax receipt and fulfill any specific donation requests. Visit [unitedwayhalifax.ca/privacy](http://unitedwayhalifax.ca/privacy) for more details.



**United Way**  
Halifax

# Gift Details

Name of Security \_\_\_\_\_ Number of Shares Transferred \_\_\_\_\_

Approximate value of each share \_\_\_\_\_ Approximate value of donation \_\_\_\_\_

# Broker Details

Broker Name \_\_\_\_\_ Financial Institution \_\_\_\_\_

Phone Number \_\_\_\_\_ Email \_\_\_\_\_

Brokerage account number \_\_\_\_\_

# Donor Details

Donor Name \_\_\_\_\_

Address \_\_\_\_\_

Phone Number \_\_\_\_\_ Email \_\_\_\_\_

## Donor Recognition:

My preferred recognition name for donor recognition is: \_\_\_\_\_

Yes, my name may be included in a list of United Way donors.

### Leadership Giving:

By donating an annual gift of \$1,200 or more you join United Way's group of leader donors. Examples of leadership level donations:

<b>Bronze</b>	<b>Silver</b>	<b>Gold</b>	<b>Platinum</b>
\$1,200 - \$2,499	\$2,500 - \$4,999	\$5,000 - \$9,999	\$10,000+

### Tax Receipt:

I understand I will receive a charitable tax receipt from United Way Halifax based on the closing price of the day the stocks are received/transferred into United Way Halifax's brokerage account. To receive a tax receipt for the current year, the shares must be transferred/received by 5PM on December 31 of that year.

\_\_\_\_\_  
Signature of Donor

\_\_\_\_\_  
Date

