

The Benefits of Gifts of Securities



THE BENEFITS

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

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

You also receive a tax receipt for the **full market value of the security** in the amount of the closing trading price on the day your gift is transferred to Pine River Foundation.

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



An example of the tax benefit of donating Gifts of Securities to Pine River Foundation:		
	<u>Sell security and give cash</u>	<u>Donate security "in kind"</u>
<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 46%*</i>	\$1,150	\$0
<i>Tax receipt for gift</i>	\$10,000	\$10,000
<i>Value of tax receipt at 46%*</i>	\$4,600	\$4,600
<i>Net tax savings</i>	\$3,450	\$4,600

** Example uses Ontario federal and provincial combined tax rate.*

[Click here](#) to make a gift of securities today.