

Making a Gift of Securities

All gifts are currently received by Calgary Health Trust operating as Calgary Health Foundation.



Donating securities to Calgary Health Foundation is fast, easy and benefits both you, and the health of our community!

By making a gift of securities, you can completely eliminate the steep capital gains tax you would incur if you were to sell the assets and donate the proceeds. Tax receipts are issued based on the closing price of the security on the day that it is received.

An example of the tax benefit of donating securities to Calgary Health Foundation:

This information is intended to be of a general nature and does not constitute legal or financial planning advice. We encourage you to discuss your intentions with your family, accountant, estate lawyer and/or financial advisor.

	OPTION 1 Donate security "in-kind"	OPTION 2 Sell security and give cash
Market value of security (A)	\$10,000	\$10,000
Cost base	\$5,000	\$5,000
Capital Gain	\$5,000	\$5,000
Taxable capital gain (50% of gain)	\$0	\$2,500
*Tax due on gain (B)	\$0	\$975
Tax on receipt for gift	\$10,000	\$10,000
Tax savings from donation (C)	\$4,800	\$4,800
Cost of donation to donor: (A)+(B)-(C)	\$5,200	\$6,400

*Case uses highest Alberta federal and provincial combined tax rate of 48%.

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Are gifts of securities required to be of a minimum value for Calgary Health Foundation to accept them?

No, there is no minimum value requirement.

How will the value of the tax receipt be determined and when will the shares be sold?

Tax receipts are issued based on the closing price of the securities on the day that they are received. Calgary Health Foundation's investment managers may hold the shares for up to 90 days, but will typically sell within 30 days of receipt.

How does Calgary Health Foundation handle gifts of securities and how long does the process take?

The donor decides to initiate a gift of securities, notifies Calgary Health Foundation and instructs their broker to transfer the shares to Calgary Health Foundation's account. The amount of time this process will take is dependent upon the donor's broker/investment advisor, but typically takes one to three days.

The security is then transferred to Calgary Health Foundation's brokerage account by the donor's broker. This process takes one to three days.

Can I donate the proceeds from a sale of shares to Calgary Health Foundation?

Yes, but this type of donation will be handled as a cash donation and will not benefit from the capital gains tax exemption applied to a gift of securities.

I want to donate share certificates. What do I need to do?

To donate share certificates, please go to calgaryhealthfoundation.ca/ways-to-give/ and follow instructions, or call 403-935-0615 and ask to speak to one of our Development Officers

Questions? We can help.

For more information or for a personal consultation, please contact
Calgary Health Foundation
P: 403-943-0615
E: fundraising@calgaryhealthfoundation.ca

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