



GIFT OF SECURITIES

A tax-smart way to donate to United Way Greater Toronto**

THE PROCESS IS SIMPLE

1. **Complete the Notification of Securities Transfer** (on reverse) and send it to United Way by email (securities@uwgt.org) or by fax (416-777-0962) Attention – Securities
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 preferred broker: Scotia iTrade, Acct # 553-73239-1-6, DTC # 5011, CUID: SCOT, FINS # T085
3. **A charitable tax receipt** will be issued for the closing price of the securities on the day of the transfer to United Way. All securities are sold on the same day as received by United Way.
4. Eligibility of a tax receipt for the current year requires that securities must be in United Way's brokerage account by 5 p.m. on December 31st of that year.

THE BENEFITS ARE CLEAR

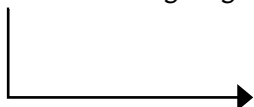
If you sell a security, you pay tax on 50% of the capital gain.

However, when you donate a gift of securities to United Way Greater Toronto the **taxable capital gain may be 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 United Way Greater Toronto 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 United Way:

	Sell security and give cash	Donate security "in kind"
Market value of security	\$10,000	\$10,000
Cost base	\$5,000	\$5,000
Capital gain	\$5,000	\$5,000
Taxable capital gain (50%)	\$2,500	\$0
Tax due on gain at Marginal Rate (Eg: 43.4%)*	\$1,085	\$0
Tax receipt for gift	\$8,915	\$10,000
Total Tax Credit*	\$3,869	\$4,340
Net tax savings	\$2,784	\$4,340

* Example uses Ontario federal and provincial combined tax rate.
This example applies where revised AMT rules do not apply

The legislative changes to the Alternative Minimum Tax (AMT), effective January 1st 2024 may impact the effect of tax benefit obtained from the gifts of publicly listed securities and it is important that you please consult with your Advisor for more information.

For details on how United Way Greater Toronto handles gifts of securities, email securities@uwgt.org

Thank you for making a gift of securities to United Way Greater Toronto!

Disclaimer: This information is general in nature and does not constitute legal or financial advice. United Way Greater Toronto 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.



United Way
Greater Toronto

GIFT OF SECURITIES Notification of Securities Transfer

**United Way Greater Toronto is the operating name of United Way of Greater Toronto

As a service to our Leadership donors (\$1,200+) United Way is pleased to offer the option to donate gifts of securities.
A minimum of \$1,200 **per type of share sold** must remain with United Way.

Please help us handle and acknowledge your gift appropriately by **emailing or faxing this form** to:
Attention: Securities, United Way Greater Toronto, securities@uwgt.org or (416)777-0962
In order to complete your donation, please contact your broker and arrange the share transfer
United Way's preferred broker: Scotia iTrade, Acct # 553-73239-1-6, DTC # 5011, CUID: SCOT, FINS # T085

GIFT DETAILS

Number of shares

Name of security

Approximate amount of donation

Expected date of transfer

Designation details If your designation details don't fit above, indicate 'emailed' and send to securities@uwgt.org.
Please note: A minimum of \$1,200 net **per type of share sold** must remain with United Way.

As per United Way's Designation Services Fee Policy, a \$20 processing fee will be applied against each designation

I permit United Way to share my information (name, workplace, amount) with the organization(s) listed on this form ☐

YOUR BROKER DETAILS

Broker Name

Financial Institution

Phone number

Email

DONOR DETAILS

Donor Name

Address

Phone number

Email

A charitable tax receipt will be issued electronically if an email address is provided above.

I would prefer to receive my tax receipt via mail ☐

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

My Leadership gift (\$1,200 or more to **United Way**) may be publicly recognized * Yes ☐ No ☐

I would like my name to appear as _____

I would like my donation attributed to my workplace campaign. Yes ☐ No ☐

Workplace name

Signature of donor

Date

*For the full list of United Way's recognition levels, please see <https://www.unitedwaygt.org/leadership-honour-roll>

United Way Greater Toronto Charitable Registration Number: 119278216RR0001