

# Do a good deed!

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## HOW

Donate financial shares directly to Maison du Père, rather than giving away the proceeds of the sale.

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## WHEN

Before December 31<sup>st</sup>.

The last months of the year are a good time to rebalance your portfolio. Choose titles listed on the stock exchange which have taken a great value.

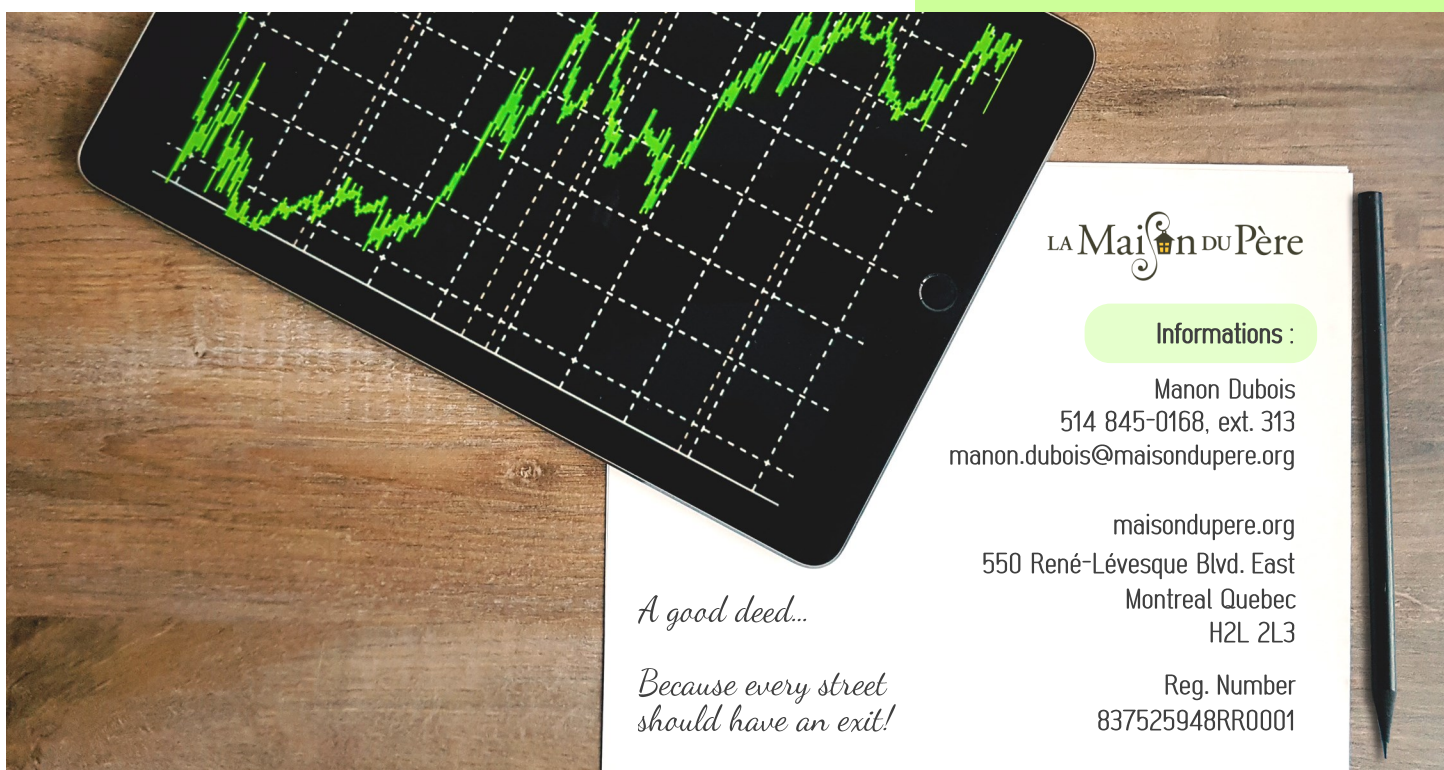
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## WHY

You will be eligible for two income tax savings:

- 1) Exemption from capital gains tax (50% of the increase in value since purchase).
- 2) Income tax credit for full market value donated .

*You can*  
**GIVE**  
more than you  
*imagine,*  
**WITHOUT**  
**TOUCHING**  
*your*  
**LIQUID FUNDS!**



*A good deed...*

*Because every street  
should have an exit!*

LA MAISON DU PÈRE

**Informations :**

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Reg. Number  
837525948RR0001

# Examples of donation of shares listed on the stock exchange

## CASE A

Robert owns shares in XYZ Company, acquired at a cost of \$ 1,000 a few years ago. These are now worth \$ 5,000. He wishes to donate \$ 5,000 to the Maison du Père Foundation.

## CASE B

Robert owns shares in XYZ Company, which he bought at a cost of \$ 5,000 a few years ago. These are now worth \$ 20,000 He wishes to donate \$ 20,000 to the Maison du Père Foundation.

*The example illustrates the difference between donating titles directly (scenario 2) to the Foundation rather than the sale of the titles and the donation of the proceeds (scenario 1).*

	CASE A		CASE B	
	Scenario 1 Sale of shares and donation of proceeds	Scenario 2 Direct donation of shares	Scenario 1 Sale of shares and donation of proceeds	Scenario 2 Direct donation of shares
Value of the donation	\$ 5,000	\$ 5,000	\$ 20,000	\$ 20,000
Taxable capital gain	\$ 2,000 \$ (gain of \$ 4000 x 50%)	0 \$	\$ 7,500 (gain of \$15,000 x 50%)	\$ 0
Income tax on the gain	\$ 1,000	0 \$	\$ 3,750	\$ 0
Donation credit	\$ 2,500	\$ 2,500	\$ 10,000	\$ 10,000
Income tax savings	\$ 1,500	\$ 2,500	\$ 6,250	\$ 10,000
Cost of donation	\$ 3,500	\$ 2,500	\$ 13,750	\$ 10,000

### N.B.

The calculations in the examples above have been simplified for demonstration purposes. The income tax credit for donations and income taxes payable are rounded up to 50%. Maison du Père does not offer financial or legal advice. We invite you to consult your financial or legal advisor to ensure that the option chosen takes into account the specificities applicable to your situation.