



## Gifts of Securities

Gifts of securities are a cost-effective opportunity to transform an asset into immediate and significant support for Child Development Institute (CDI) Foundation. Donating this way allows donors an opportunity to pay no tax on the capital gains and receive a tax receipt for the fair market value of the securities.

## Child Development Institute (CDI)

Child Development Institute (CDI) is a multi-service children's mental health organization providing a range of services to children and youth aged 18 and younger, and their families. CDI is

committed to responding to the unique needs of our clients through continuous process improvement, research and training. Built on a legacy of more than 100 years of helping children and families, we have an established track record of success in children's mental health, early learning and family violence. CDI Foundation supports the work of CDI by raising funds from individuals, foundations, corporations and through special events. To learn more visit our website at [childdevelop.ca](http://childdevelop.ca).

### As a donor to CDI Foundation you will make an immense positive difference in the life of a child and their family by:

- directly supporting the development and delivery of CDI's evidence-based mental health programs and services for children and youth and their families
- contributing to our mission to promote and support the healthy development of children
- helping strengthen the families and communities we serve
- encouraging innovation within our organization, and promoting knowledge sharing to impact even more children
- helping shape policies that affect children and families and produce positive social change

## Donating Securities

A gift of appreciated securities is a worthwhile alternative to a cash gift. Flexible choices allow you to decide how you want to give, and the elimination of capital gains tax on gifts of appreciated securities provides you with a substantial tax incentive for donating stock.

### The benefits of donating securities include:

Satisfaction of seeing your gift put to good use immediately  
Charitable tax receipt  
No capital gains tax paid

### It's easy to do:

1. Talk with your financial advisor about which investments will have the most impact.
2. Contact us and let us know you have made your gift.
3. Instruct your broker to transfer your securities directly to Child Development Institute Foundation, and complete our transfer form.



## Sample Gift of Appreciated Securities

	Sell shares and donate cash	Donate shares directly
<b>Current value of shares</b>	\$50,000	\$50,000
<b>Amount paid for shares</b>	\$10,000	\$10,000
<b>Capital gains</b>	\$40,000 (\$50,000 current value - \$10,000 purchase price)	\$40,000 (\$50,000 current value - \$10,000 purchase price)
<b>Tax on capital gains</b>	\$9,200 (\$40,000 capital gains × 50% taxable gains × 46%**)	\$0 (no capital gains tax payable on donated shares)
<b>Tax credit</b>	\$23,000 (\$50,000 donation × 46%**)	\$23,000 (\$50,000 donation × 46%**)
<b>Net tax savings from donation</b>	\$13,800 (\$23,000 - \$9,200 tax on capital gains)	\$23,000
<b>Total tax savings from donation</b>	\$13,800 (\$23,000 tax credit - \$9,200 tax on capital gains)	\$32,200 (\$23,000 tax credit + \$9,200 in tax on gain not paid)
<b>Net cost of gift</b>	\$36,200 (\$50,000 gift - \$13,800 total tax savings)	\$17,800 (\$50,000 gift - \$32,200 total tax savings)

\*\*Assumes gift made in Ontario at a marginal tax rate of 46%.

## GIFT OF PUBLICLY LISTED SECURITIES

Thank you for considering a gift of securities to Child Development Institute Foundation. Donating securities is a simple process and a meaningful way to support the work being done at Child Development Institute. Please follow these steps to make your gift:

1. **Contact CIBC Wood Gundy:** Please have your broker contact CIBC Wood Gundy to advise sending transfer of securities. Your broker will be required to provide the information below to begin the process.
2. **Contact CDI:** Please advise CDI of the pending donation by calling or forwarding a copy of this form to the contact below.

<b>DONOR INFORMATION</b>			
Donor Name:			
Address:			
City, Province, Postal Code:			
Email:			
Home Phone:		Business Phone:	
<b>SECURITIES INFORMATION</b>			
Name of Security:			
# of Shares:		Gift Designation:	
Brokerage Firm			
Delivering Account #		Receiving Account # <b>425-09566-14</b>	
Name of Contact:			
Contact Phone Number:		Date of Transfer	
Donor Signature:		Date:	
By signing above, you authorize CIBC Wood Gundy and/or CDI to contact you regarding your donation.			

### Contact Information:

**CIBC Wood Gundy:** Lily Chong-Lau  
Phone #: 416-369-2767  
Fax #: 416-369-8987

**CDI:** Judy White, Senior Development Officer  
416-603-1827, extension 2304  
jwhite@childdevelop.ca

**FINS #: T079**  
**CUIDS: WGDB**  
**DEALER: 9280**  
**REP CODE: CTU**  
**Account number: 425-09566-14**

A charitable tax receipt will be issued for your donation, based on the market value of the transferred securities, as determined at the close of trading on the day CIBC Wood Gundy receives the transfer. Thank you for your investment and commitment to the children, youth and families we are privileged to serve.