DO A GOOD DEED !

Fondation Mdp
MAISON DU PÈRE

HOW

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

WHRN

Before december 31 st

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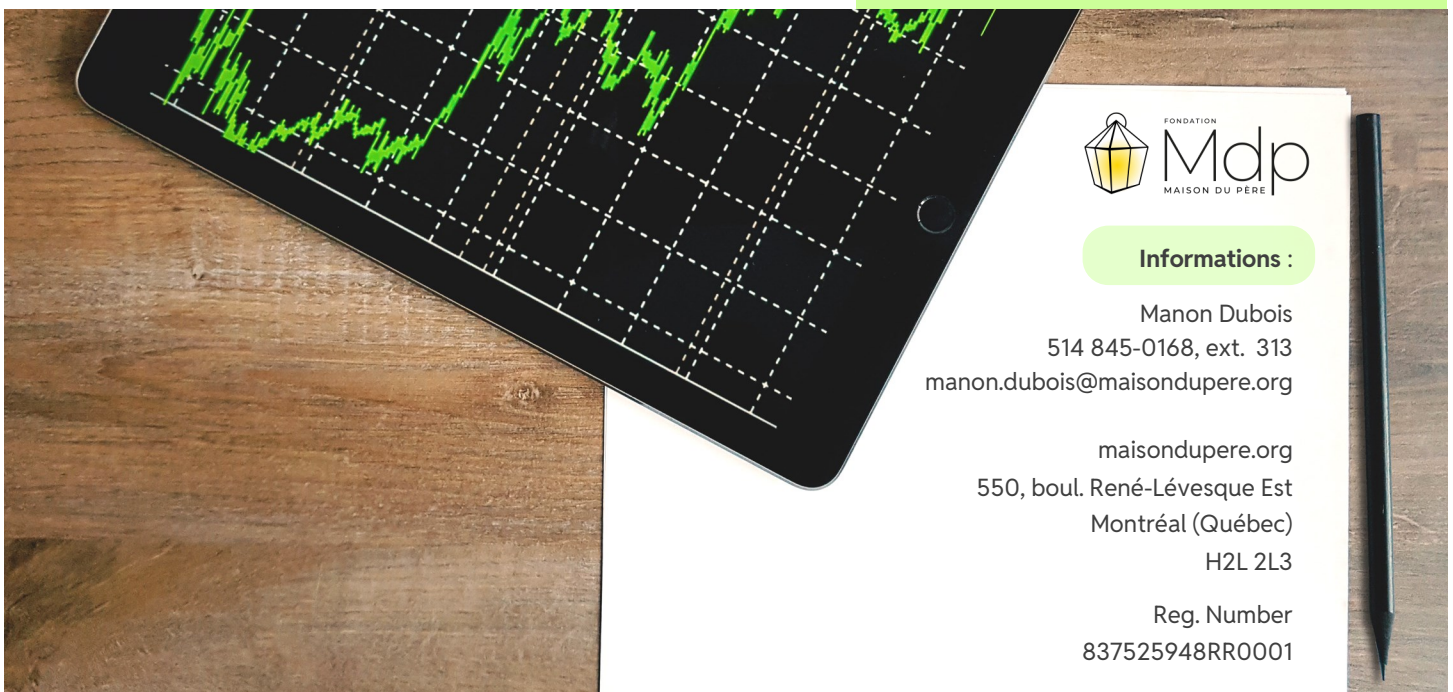
WHY

You will be eligibe 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!

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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.

HISTOIRE B
Robert owns shares in XYZ Company, which he bough 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 (scenario1).

	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 $4,000 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 offrt financial or legal advice. We invite you to consult you financial or legal advisor to ensure that the option choses takes into account the specificities applicable to your situation.