



GIFT OF SECURITIES

A tax-smart way to donate to
Foundation for Environmental Stewardship

THE PROCESS IS SIMPLE

1. **Complete the Notification of Securities Transfer** (on the next page) and send it to Foundation for Environmental Stewardship (FES) by email at securities@FESplanet.org
2. **Instruct your broker to transfer your securities to FES's brokerage account.**
Please do not transfer securities without first forwarding this form to FES.
FES's preferred broker: National Bank Financial, Account # 11-Y025- A (CUID: NBCS; DTC 5008). For Mutual Funds transfers – Dealer 9139, Rep 7NG7. Address; The Exchange Tower, 130 King St. Ave West, #3200; Toronto, Ontario (416) 507-9189 Fax: (416) 869-9223 Attention: Mark de Pencier
3. **A charitable tax receipt** will be issued for the closing price of the securities on the day of the transfer to FES. All securities are sold on the same day as received by FES.
4. Eligibility of a tax receipt for the current year requires that securities must be in FES's brokerage account by 5 p.m. on December 31st of that year.

THE BENEFITS ARE CLEAR

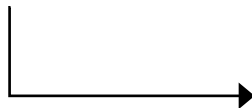
If you sell a security, you pay tax on 50% of the capital gain

However, when you donate a gift of securities to Foundation for Environmental Stewardship the **taxable capital gain is completely 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 Foundation for Environmental Stewardship 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 Foundation for Environmental Stewardship:		
	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%)*	\$1,075	\$0
Tax receipt for gift	\$10,000	\$10,000
Total Tax Credit*	\$3,976	\$3,976
Net tax savings	\$2,901	\$3,976

* Example uses Ontario federal and provincial combined tax rate

For more details on how Foundation for Environmental Stewardship handles gifts of securities, please visit our website www.FESplanet.org, call 416-786-8938 or email securities@FESplanet.org

Thank you for making a gift of securities to Foundation for Environmental Stewardship!

Disclaimer: This information is general in nature and does not constitute legal or financial advice. Foundation for Environmental Stewardship 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.



GIFT OF SECURITIES

Notification of Securities Transfer

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

Please help us handle and acknowledge your gift appropriately by **emailing or faxing this form** to:
Attention: Securities, Foundation for Environmental Stewardship, securities@FESplanet.org or (416) 869-9223
In order to complete your donation, please contact your broker and arrange the share transfer
FES's preferred broker: National Bank Financial, Account # 11-Y025- A (CUID: NBSC; DTC 5008).

GIFT DETAILS

Number of shares

Name of security and Symbol

Approximate amount of donation

Expected date of transfer

Designation details

Please note: A minimum of \$1,200 net **per type of share sold** must remain with Foundation for Environmental Stewardship.

I permit FES to share my information (name, workplace, amount) with the organization(s) listed directly above

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

My gift (\$1,200 or more) may be publicly recognized by FES. Yes No

I would like my name to appear as: _____

Signature of donor

Date

Foundation for Environmental Stewardship Charitable Registration Number: 801430307 RR0001