



Donations of Marketable Securities

The Royal Canadian Geographical Society (RCGS) is grateful to accept donations of marketable securities that are traded on a recognized stock exchange (e.g., TSE, NYSE).

Tax Advantages

The securities that you donate will be exempt from capital gains tax if you donate them “in kind”. You do not have to include any realized gain in your income and you still get a tax credit based on the market value of the securities when you donate them. The exemption from capital gains tax does not apply if you sell the securities and then donate the cash proceeds.

Example:

Let’s assume you have shares that you paid \$10,000 and which are now worth \$20,000. For purposes of the calculation we also assume the top marginal tax rate in Ontario and we ignore the lower rate on the first \$200 of donations.

Sell shares and donate cash		Donate shares directly	
Capital gain on share sale	\$10,000	Capital gain on share sale	Nil
Taxable capital gain	\$5,000	Taxable capital gain	Nil
Tax on capital gain	\$2,320	Tax on capital gain	Nil
Tax savings on donation	\$9,282	Tax savings on donation	\$9,282
Net tax savings	\$6,962	Net tax savings	\$9,282

If you have any questions about the benefits of this approach, please consult your financial advisor.

Donation Process

1. In consultation with your financial advisor, decide on the amount of your gift and then choose the securities that give you the greatest benefit.
2. Instruct your broker to complete the transfer form (attached) and send it via fax immediately to RCGS at 613-744-0947.
3. A charitable receipt for income tax purposes will be issued by RCGS, in accordance with CRA guidelines, to reflect the closing trading price on the day we receive your shares.



Gift of Securities to The Royal Canadian Geographical Society (RCGS)

To make a donation of publicly traded securities to the RCGS, please follow these steps:

1. Inform the RCGS of your intention to make a gift of securities. Please complete this form and fax it to 613-744-0947.

Contact information for donor

Full name	
Street address	
City, province, postal code	
Home phone	
Business phone	
Email address	

Contact information for donor's broker

Name of firm	
Contact name	
Street address	
City, province, postal code	
Phone number	
Email address	

Information about securities to be donated and brokerage account

Name of securities	
CUSIP# / SEDOL#	
Number of units donated	
Brokerage account number	
CUID# / DTC#	

The above information will be held in strict confidence and forwarded by RCGS to its broker.

I hereby authorize my broker (listed above) to deliver the aforementioned securities to the Royal Canadian Geographical Society on my behalf.

Name	Signature	Date
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2. Direct your stock broker to deliver the securities to the broker mentioned below to process the sale of the shares.

Receiving institution	RBC Direct Investing
Account name and number	The Royal Canadian Geographical Society, #685-56406-18
FINS# T002	CUID# DOMA DTC# 5002