A gift of shares is a tax-effective option that allows you to make a larger donation than if you were to make a cash donation of equal value. It’s a strategic way to support a cause that’s close to your heart.
Eligible securities
Eligible securities include stocks, bonds, mutual fund units and any other eligible security listed on a Canadian, U.S. or international stock exchange.

Advantages
• The procedure is fast and simple: it can all be done electronically in just a few days.
• It's far more tax-effective to donate securities directly than sell them then donate the proceeds, since the capital gains are tax-exempt.
• A gift of securities is ideal in a situation where shares have increased considerably in value since the time they were acquired.
• You will receive a tax receipt equivalent to the market value of your shares at the time the markets close on the day they are deposited into the Foundation’s account.
• You may also include a gift of securities in your will if you want to include the Foundation in your legacy.
• If you own a holding company, it might be more advantageous to donate shares through the company.

Next steps
1 Download and complete the Donor Confirmation Form – Publicly Traded Securities, available on the Foundation's website: givefortheheart.org (in the “Donate” section).
2 Send the completed form to your broker and authorize them to make the transfer.
3 Inform the Foundation of your gift (so we can accept the transfer) by sending your completed form to Catherine St-André, Senior Advisor, Major and Planned Gifts, by email at catherine.st-andre@icm-mhi.org or by fax at 514 376-5400.
4 Once we can confirm that the securities have been received, the Foundation will notify you of the final amount of your donation.
Example of a gift

- Mr. Heartwell wants to donate $100,000 to the Foundation.
- He holds publicly traded securities that he acquired at a cost of $20,000 and which are now worth $100,000.
- By choosing to make a gift of shares, Mr. Heartwell will reduce the cost of making a $100,000 donation to $30,000, rather than the $50,000 had he made the donation in cash.

Cash donation

<table>
<thead>
<tr>
<th>Value of donation</th>
<th>$100,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of donation</td>
<td>$50,000</td>
</tr>
<tr>
<td>Tax credit for donation</td>
<td>($100,000 x 50%)</td>
</tr>
</tbody>
</table>

Donation of shares

| Cost of acquiring securities | $20,000 |
| Capital gains | $80,000 |

| Value of donation | $100,000 |
| Cost of donation  | $30,000  |
| Capital gains tax avoided | ($80,000 x 50% x 50%) |
| Tax credit for donation | ($100,000 x 50%) |
Twenty years ago, I had bypass surgery at the Institute. My father was cared for there as well. The Institute is part of our family history. It’s a source of deep pride to see its international reputation grow. The care teams are extraordinary. That’s why I decided to make a gift of shares—thanks to the tax receipt issued, I was able to give even more.

Jules Landry
- Patient at the Montreal Heart Institute and donor

Call us to learn more

Catherine St-André
Advisory Director
Major and Planned Gifts
514 376-3330, ext. 2442
catherine.st-andre@icm-mhi.org

Montreal Heart Institute Foundation
5000 rue Bélanger
Montreal, Quebec H1T 1C8
514 593-2525 | 1 877 518-2525
RN: 101837896 RR 0001

The information contained in the present document is of a general nature and does not, in any way, replace the advice of professionals who may take into account your specific situation.