

# Donation of Securities

*Information/Guidelines*



Manitoba Medical  
College Foundation Inc.

260-727 McDermot Avenue  
Winnipeg, MB  
R3E 3P5

Tel: (204) 789-3737 Fax: (204) 977-5690  
email: mmcf@umanitoba.ca

When publicly traded securities which have appreciated in value since their acquisition are donated to a charity, any capital gains resulting from the sale of the donated securities are no longer subject to any taxation (Federal Budget May 2006). The donor receives a charitable donation receipt for 100% of the value of the donated stock.

Canada Revenue Agency regulations define the value of a donated security, for the purpose of donation receipting by a charity, as the fair market value of the security at the time of receipt by the charity. Whether the security is transferred electronically (the most common method) or by the mailing of a paper certificate, the value on the donation receipt will reflect the value of that security on the day it is received by the Manitoba Medical College Foundation (MMCF) or its agent (BMO Nesbitt Burns).

When the donated security is sold by the MMCF on the day of receipt (the most common situation), the donation receipt will indicate the gross proceeds from the sale (i.e. before any sales commissions). When the security is sold at a date later than the date of receipt, the total shown on the donation receipt will reflect the average of the high and the low values of the donated security on the date it was received by MMCF or its agent.

The attached donation transfer form (for both electronic and printed certificate transactions) must be completed, including the donor's signature to authorize the transfer of the security. Donors will be contacted by the MMCF office following receipt of the donation to confirm the donor's intent with respect to the specific allocation of the donation.

***Contact Information:***  
***Diane Biehl MD, MMCF President***

*Direct line: 204-789-3737*

*Facsimile: 204-977-5690*

*Email: dbiehl@mts.net*

# Donation of Securities

Securities Transfer to the  
Manitoba Medical College Foundation Inc.



Manitoba Medical  
College Foundation Inc.

260-727 McDermot Avenue  
Winnipeg, MB  
R3E 3P5  
Tel: (204) 789-3737 Fax: (204) 977-5690  
email: mmcf@umanitoba.ca

Donor's Name:

Donor's Full Address:

Donor's Telephone Number:

Broker's Name:

Broker's Address:

Broker's Telephone Number:

## Letter of Release for Securities Transfer to the Manitoba Medical College Foundation Inc.

Please accept this letter as your instructions to transfer

(number of shares) of

(company name and specific name of shares) from my

account number

to the Manitoba Medical College Foundation Inc. as an **in-kind donation**

at the brokerage listed below. It is important that this transaction is completed no later than

(date)

### **BMO Nesbitt Burns – Attention Account Transfer Department**

1 First Canadian Place, 9th Floor, Toronto, Ont. M5X 1H3

FINS # T009 CUID NTDT DTC 5043 Dealer Rep#9185-RSL

**Manitoba Medical College Foundation Inc.** Brokerage Account # 550-29754-19 RSL

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**\*\*PLEASE FAX A COPY OF THIS RELEASE FORM TO: (204) 957-1856 BMO NESBITT BURNS**

Attention: Haley Thorne Tel.(204) 949-2651 Email: haley.thorne@NBPCD.com

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**\*\*PLEASE FAX A COPY to: (204) 977-5690 Manitoba Medical College Foundation Inc.**

Attention: Dr. Diane Biehl, President

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Sincerely,

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Donor's Signature

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Date