

A TAX-SMART WAY TO GIVE

Making a donation with publicly listed stock and securities is a tax-smart way to support McMaster University. You will receive a tax receipt for the full appreciated value of your gift, and you will not be subject to any capital gains tax. The simplest way to make your gift is to request that the shares be electronically transferred to the University's account. Our gift planning staff will be pleased to provide you with the necessary information on how to do this.

WHAT IS ELIGIBLE?

Shares, debt obligations or rights listed on a prescribed stock exchange, a share of the capital stock of a mutual fund corporation, a unit of a mutual fund trust, an interest in a related segregated fund trust, or a prescribed debt obligation. The receipt value will be based on the closing trading price on the day that McMaster University receives delivery of the shares.

WHAT ARE THE BENEFITS?

- As with any charitable donation, you may designate your gift to the area that is the most meaningful for you – and you may also provide an unrestricted donation to support the University's greatest needs.
- You can donate during your lifetime and receive a substantial tax benefit. You can also make a provision in your will, which can result in significant tax savings for your estate, as it will be exempt from the capital gains tax.
- With a little planning, you can have a meaningful impact on the area of your choice at McMaster University, while achieving tax savings during your lifetime and/or through your estate.
- Gifts of stock and securities can be combined with other forms of future giving to establish a lasting legacy for generations to come at McMaster University.
- These gifts are important sources of present and future income for McMaster, which allows the University to plan ahead for years to come.

TO LEARN MORE

We will be pleased to provide you with more detailed information on how to electronically transfer mutual fund shares, as well as stocks and securities traded on either Canadian or U.S. stock exchanges.

YOUR IMPACT ON THE FUTURE

Ask us about other tax-smart and strategic ways to make a future gift tailored to your personal timeline and charitable goals. Once your needs and those of your loved ones have been met, please consider supporting future generations at McMaster University. Thank you.

Legal name: McMaster University

Charitable business number: 11903 5988 RR 0001

Primary Address: University Advancement, McMaster University, 1280 Main Street West, OJN 432, Hamilton, ON L8S 4L8

Paul Grossman, Director, Major and Planned Giving, University Advancement
Tel: 905-525-9140, ext. 23447 | Fax: 905-523-5357 | Email: grossma@mcmaster.ca

This information is general in nature and does not constitute legal or financial advice. We encourage you to consult with your financial and/or legal advisors prior to making your decision. Thank you.



PROCEDURES FOR THE ELECTRONIC TRANSFER OF SECURITIES TRADED ON A CANADIAN STOCK EXCHANGE

McMaster University is pleased to accept publicly traded securities as donations. The procedure for transferring securities electronically is outlined below.

Electronic Transfer of Securities

CIBC Mellon will receive electronically transferred shares on behalf of McMaster University.

1. The Donor will phone McMaster University, Office of Gift Planning, at 905- 525-9140 extension 23447 and outline his/her intention to make a gift of shares and the purpose of the donation. Once this information is received, the Office of Gift Planning will inform McMaster's Treasurer who will then inform the University's agent of the pending transfer.
2. The Donor will prepare a letter of authorization to his/her broker/custodian and to McMaster's Treasurer, detailing the transfer (what type of stock, amount, account to be transferred, specific allocation at McMaster University). The letter will contain authorization for the University to speak directly to the Donor's broker/custodian and include broker name, telephone and fax number, name of delivering party (e.g., broker) and CUSIP of security. A sample letter of authorization is attached. The following information about McMaster University will also need to be included in the letter.

CIBC Mellon CDSX CUID: COMO

VIA CDSX

McMaster University Account # MCJF0013002

CIBC Contact: Chelsea Cooke

Phone: 416-643-5413 | Fax: 416-643-0522

McMaster University allocation: Name of project to which the funds will be allocated

3. McMaster's Treasurer or his agent will contact the Donor's broker to confirm transfer, as well as authorizing McMaster's custodian to accept the transfer of securities.
4. McMaster's custodian will inform the Treasurer when the transfer is complete.

5. McMaster will issue a gift receipt to the donor for the value of the shares at the close of business on the date that CIBC Mellon receives the shares on behalf of McMaster University.

****Please note that these transactions can take up to 5 days.**

Unless otherwise agreed to by the Donor and the University Treasurer in advance, all shares will be sold as soon as practicable after receipt.

CONTACT:

Paul Grossman
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McMaster University
1280 Main Street West, OJN 432
Hamilton, ON L8S 4LS
Phone: 905-525-9140, ext. 23447
Fax: 905-523-5357
Email: grossma@mcmaster.ca

**LETTER OF AUTHORIZATION TO TRANSFER SECURITIES
FOR SECURITIES TRADED ON A CANADIAN STOCK EXCHANGE**

A copy of this letter must be faxed to McMaster University, Office of Gift Planning at Fax: 905-523-5357

Broker's Name _____
Broker's Company _____
Address _____
Phone & Email _____
Fax _____

Re: Electronic Transfer of Securities for Charitable Purposes

Transfer from:

Account # _____
Account Name _____
Donor's Name _____

Security:

Number of Shares _____
Company _____
CUSIP # _____
Stock Symbol: _____
Approximate Gift Value: _____

Transfer to:

CIBC Mellon CUID: COMO
VIA CDSX
McMaster University Account # MCJF0013002
Contact: Chelsea Cooke
Tel: 416-643-5413
Fax: 416-643-0522
McMaster University Allocation: _____
(e.g., name of bursary, research project, etc., to which funds will be allocated)

I authorize McMaster University or its agent to contact my broker and/or custodian for the purposes of concluding this transaction. Please arrange for this transfer as expeditiously as possible. Call me if you have any questions.

Signature: _____

Date: _____

Name: _____

Address: _____

Phone & Email: _____