

# McMaster Securities

## **A TAX-SMART WAY TO MAKE YOUR MARK AT McMASTER**

If you own publicly listed stock or securities – especially if they have increased in value to the point where your potential tax bill is significant – making a donation of those assets to McMaster University can be a tax-smart way to support the University’s mission. You will receive a tax receipt for the full appreciated value of your gift and you will not need to pay capital gains tax. Making your gift is as easy as initiating an electronic funds transfer and McMaster’s gift planning staff are always ready to help you navigate the process.

## **WHAT TYPES OF ASSETS ARE ELIGIBLE?**

You can make a gift of shares, debt obligations or rights listed on a prescribed stock exchange. You can also donate 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. Because these assets can fluctuate in value, the dollar amount of your charitable gift receipt will be based on the closing trading price on the day that McMaster receives delivery of the donated asset(s).

## **WHAT ARE THE BENEFITS OF A GIFT OF SECURITIES?**

- As with any charitable donation, you can designate your gift to the area of the University that is the most meaningful to you or you can make an unrestricted donation to support McMaster’s greatest needs.
- You can make your gift during your lifetime to receive a substantial tax benefit now, or you can make a gift provision in your will that will generate tax savings for your estate.
- You can combine gifts of stock and securities with other forms of future giving such as a charitable bequest to make a more significant gift than would otherwise be possible, thus allowing you to establish your own lasting legacy at McMaster University.
- Depending on how you structure your gift, you can provide McMaster with present, future and/or perpetual income, allowing the University to plan strategically for years and decades to come.

## **TO LEARN MORE ABOUT MAKING A GIFT OF SECURITIES**

We will be pleased to provide you with more detailed and personalized information on how to make a charitable gift by transferring your mutual fund units, as well as stocks and securities traded on Canadian or U.S. stock exchanges. If you are interested in using philanthropy as one of your tax-planning tools, we can also discuss other tax-smart and strategic ways to make a future gift tailored to the needs of your loved ones, to your personal timeline and to your charitable goals.

*Thank you for including McMaster University in your philanthropic plans.*

**LEGAL NAME:** McMaster University

**CHARITABLE BUSINESS NUMBER:** 11903 5988 RR 0001

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

## **PROCEDURE FOR THE ELECTRONIC TRANSFER OF MUTUAL FUNDS AND SECURITIES TRADED ON CANADIAN OR U.S. STOCK EXCHANGES**

McMaster University is pleased to accept publicly traded securities as donations from both Canadian and U.S. stock exchanges, as well as gifts of mutual funds. Our broker/custodian will receive the transferred shares on behalf of the University. Should you have any questions that this document does not answer, please contact the Senior Advancement Analyst (information below) and they will be happy to assist.

*Please note these transactions can take up to five business days.*

- 1.** To initiate the transfer of securities or mutual funds, you will need to provide a *Letter of Authorization* to your broker (or custodian) and to McMaster's Treasury Operations at [treasury@mcmaster.ca](mailto:treasury@mcmaster.ca). The *Letter of Authorization* will provide the details required to complete the transfer on your behalf. The attached template should include all of the information necessary for your broker to carry out the transfer.
- 2.** McMaster's Treasury Operations will contact your broker to confirm the transfer and authorize our agent to accept the securities or mutual funds.
- 3.** Once the assets have been transferred successfully, McMaster's agent will notify the University of the completed transfer so we can issue you an official gift receipt. McMaster University – or Friends of McMaster for U.S. residents who are not McMaster alumni – will issue a gift receipt in your name.
- 4.** The gift receipt will reflect the value of the shares at the close of business on the date that McMaster's agent receives the asset. Please be advised that these transactions can take up to five days.

*Please note, McMaster University policy is that all shares will be sold  
as soon as practicable after receipt.*

*Thank you for considering a gift to McMaster University.*

### **FOR MORE INFORMATION:**

Senior Advancement Analyst  
University Advancement  
Phone: 905.525.9140 ext. 24212  
Email: [advgift@mcmaster.ca](mailto:advgift@mcmaster.ca)

Investment Operations Analyst  
Treasury Operations (Investments)  
Phone: 905. 525.9140 ext. 24163  
Email: [treasury@mcmaster.ca](mailto:treasury@mcmaster.ca)

Legal Name: McMaster University  
Charitable Business Number: 11903 5988 RR 0001  
University Advancement, McMaster University, 1280 Main Street West, OJN-432,  
Hamilton, ON L8S 4L8, Canada

## LETTER OF AUTHORIZATION TO TRANSFER GIFT OF SECURITIES OR MUTUAL FUNDS

*A signed copy of this letter must be provided to your broker to initiate the gift transfer. Please email the completed form to Treasury Operations at [treasury@mcmaster.ca](mailto:treasury@mcmaster.ca) and Advancement Services at [advgift@mcmaster.ca](mailto:advgift@mcmaster.ca)*

Broker's Name: \_\_\_\_\_

Broker's Company Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone & Email: \_\_\_\_\_

Fax: \_\_\_\_\_

### Re: Electronic Transfer of Securities or Mutual Funds for Charitable Purposes

#### Transfer from:

Account #: \_\_\_\_\_

Account Name: \_\_\_\_\_

Donor's Name: \_\_\_\_\_

Broker CUID or DTC #\*: \_\_\_\_\_

\*Please provide Broker's CUID # for Canadian Depository or Broker's DTC # for US Depository

#### Share Information:

Number of Shares/Units: \_\_\_\_\_

Company Name: \_\_\_\_\_

CUSIP#: \_\_\_\_\_

Symbol: \_\_\_\_\_

Approximate Gift Value: \_\_\_\_\_

McMaster University Allocation (Fund Name): \_\_\_\_\_

(Common allocations include the University's greatest needs, a named bursary/award, a specific academic program/faculty, Athletics & Recreation, University Library, etc.)

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

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

Phone & Email: \_\_\_\_\_

#### Please check one:

**Canadian Stock Exchange**

CIBC Mellon  
CUID: COMO VIA CDSX Account  
# MCJF0013002  
Contact: Marcela Coto  
Tel: 905.755.7503  
Email: [MM1.Inquiries@CIBCMellon.com](mailto:MM1.Inquiries@CIBCMellon.com)

**U.S. Stock Exchange**

CIBC Mellon  
DTC Participant Number 954  
DTC Agent Bank Number: 26017  
Account # MCJF0013002  
Contact: Marcela Coto  
Tel: 905.755.7503  
Email: [MM1.Inquiries@CIBCMellon.com](mailto:MM1.Inquiries@CIBCMellon.com)

**Mutual Funds**

RBC Dominion Securities  
1500-100 King Street West  
Hamilton, Ontario L8P 1A2  
FINS # T002, DTC : 5002,  
CUID # : DOMA  
Account # 57131840-1-7  
Contact: Kimberlee Parker  
Tel: 905.546.5812