

## 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 Donor's broker will be responsible for the initial setup of the transfer of securities on their system. 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: Rini Das**

**Phone: 416-643-5843 |**

**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  
Office of Gift Planning  
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](mailto:grossma@mcmaster.ca)

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

A copy of this completed letter must be provided to your broker to setup the transfer of securities and a copy 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: Rini Das  
Tel: 416-643-5843  
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: \_\_\_\_\_