



Gifts of Securities

Thank you for considering a gift of securities to CKUA Radio Foundation.

A gift of securities to **CKUA Radio Foundation (Charitable No. 118776830 RR 0001)** offers a number of advantages. One significant advantage is that you receive a receipt for the appreciated value of your gift (calculated on the date of transfer) and under current tax rules, the publicly traded securities you donate will be exempt from capital gains tax, but only if you transfer them in-kind. The capital gains tax exemption does not apply if you first sell the securities and then donate the cash proceeds.

The procedure for gifting securities is straightforward. Following your donation of publicly traded securities, we will issue a charitable tax receipt based on the closing value of the shares on the date they are received into our brokerage account.

The Donation Process

1. Please contact Karla Schell, Director of External Relations (kschell@ckua.com) or any member of CKUA's Development team (donors@ckua.com) about transferring your securities gift. With COVID restrictions, we are currently working remotely, thus contact by email is best. In your email, please provide your contact information, approximate donation value and the date you intend to make the gift so that we can help make your gift process as easy as possible.
2. Please ask your broker to use their **Securities Transfer to a Third-Party Form** and send a copy to CKUA. Your broker will need **CKUA information – National Bank Direct Brokerage – Account 668TZRA and the brokerage ID is NBCS. CKUA Charitable No.: 118776830 RR 0001**
3. Instruct your broker to complete the transfer. Sending a copy of the attached for to your broker may provide sufficient authorization. You may also wish to follow up closely with your broker to help ensure your instructions are carried out promptly as you prefer.

CKUA Radio Network Foundation Alberta Hotel 9804 Jasper Ave NW Edmonton AB T5J 0C5
Charitable No.: 118776830 RR 0001

NOTE: The purpose of this Fact Sheet is to provide general information, not to render legal or financial advice. Any changes in the tax structure may affect the examples listed in this information. CKUA Radio Foundation strongly recommends that a donor consult their own professional advisors, family and heirs prior to making any significant gift decisions.



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Why would I consider donating stock instead of donating proceeds from the sale? Here's an example:

A donor is considering a **\$25,000 donation to the CKUA Foundation**. She owns publicly listed securities worth at least this amount and is in the 48% income tax bracket. This year, she has made other charitable donations exceeding \$200.

	Sell Stock & Donate Cash Proceeds	Donate Stock to CKUA
Fair Market Value of Stock (FMV)	\$25,000	\$25,000
Initial Cost of Stock	\$5,000	\$5,000
Capital Gain (FMV less cost)	\$20,000	\$20,000
Taxable Gain	\$10,000 (50%)	\$0 (0%)
Tax Payable on Gain (at 48%)	\$4,800	\$0
Charitable Gift Receipt	\$25,000	\$25,000
Tax Credit (at 48%)	\$12,000	\$12,000
Net Tax Benefit from Donation (Tax credit minus tax payable on gain)	\$7,200 (Tax Savings)	\$ 12,000 (Tax Savings)

The donor will eliminate her capital gains tax by donating the securities directly to the CKUA Foundation instead of selling the securities and donating the proceeds. **The remaining tax credit from her donation will reduce her other tax payable by \$12,000.** This tax credit can be carried forward for up to five years.

Income tax and tax savings are approximate. We recommend you discuss your gift intentions with your financial, legal or tax advisor.

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Gifts of Securities

Donation of Shares and Securities to CKUA Radio Network Foundation

Declaration of Donor

I, the undersigned, _____ First and last name,

Direct _____ Brokerage firm Name

_____ Brokerage Address,

_____ Brokerage Contact

To give/transfer the following security(ies) to **CKUA Radio Network Foundation (Charitable No: 118776830 RR 0001)** at:

National Bank Direct Brokerage (Brokerage ID - NBCS) Account 668TZRA.

Security Description	CUSIP/ISIN/SEDOL#	Quantity

**This is a donation to CKUA Radio Foundation, duly registered with Canada Revenue Agency
Charitable Registration number – 118776830 RR 0001**

To my knowledge these shares are freely tradable and not subject to restrictions on their sale or disposition.

_____ Name of Donor/ Transferor

_____ Residential Address of Transferor

Signature of Transferor/Donor

Date

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