



A gift of securities to the Bruce Trail Conservancy is an investment in our mission of *preserving a ribbon of wilderness, for everyone, forever*. Your best tax advantage for a gift of securities is a direct donation, as the federal government has eliminated the capital gains tax payable on the appreciated value.

### Gifts of Securities Scenario:

	Donate Shares Directly	Sell Shares and Donate Cash
<b>Gift Amount</b>	\$10,000	\$10,000
<b>Amount Paid for Shares</b>	\$2,000	\$2,000
<b>Capital Gain</b>	\$8,000	\$8,000
<b>Taxable Capital Gain at 50%</b>	\$0	\$4,000
<b>Tax on Capital Gain (Assuming 46.41%*)</b>	\$0	\$1,856
<b>Charitable Tax Receipt</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>Tax credit at marginal rate</b>	\$4,641 (Gift amount x 46.41%*)	\$4,641 (Gift amount x 46.41%*)
<b>Net tax savings</b>	\$4,641 (Tax Credit - Capital Gain Tax)	\$2,785 (Tax Credit - Capital Gain Tax)
<b>Total tax savings from donation</b>	<b>\$6,497</b> (Tax Credit + Capital Gain not paid)	<b>\$2,785</b> (Tax Credit - Capital Gain Tax)
<b>Net Cost of gift</b>	\$3,503 (Gift - Total Tax Savings)	\$7,215 (Gift - Total Tax Savings)

\*Assumes gift made in Ontario at marginal tax rate of 46.41% - marginal tax rates for each province and individual differ

*This scenario is for illustrative purposes only. Please consult your financial or tax advisor to determine what method of giving will be the most tax effective for you.*

**For more information, contact:**

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**Or visit:**

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