

## It is easy to transfer a Gift of Securities!

IN THREE STEPS YOU CAN TRANSFER A GIFT OF SECURITIES\*

ARBI makes it easy by offering a streamlined electronic transfer process:

1. Contact our Gift of Securities Coordinator: Patti Clement P: 403.242.7116 or via E-mail: [patti@arbi.ca](mailto:patti@arbi.ca) F:403.242.7478
2. Download and complete the attached forms. Sign and fax to ARBI.
3. When the signed form has been received and approved by ARBI, you will be given ARBI account information. Instruct your broker to initiate the trade to transfer your shares to ARBI.

Once we have the signed transfer form and the shares have been transferred to our account, an ARBI representative will advise you of the value. You will receive a charitable tax receipt for that same amount. This will generally be based on the closing price on the day we accept the donation. Exceptions may apply.

\*Any gift planning should be done in consultation with your financial or tax advisor.

\*Some restrictions apply.

## What are the advantages of giving a Gift of Securities?

- It is the most tax-effective way to donate to charity with the capital gains tax rate now at ZERO per cent. You will receive a tax receipt for the full appreciated value of the donation without incurring any capital gains tax! (Subject to changes proposed in the recent Federal Budget, which does effectively apply capital gains tax on the gain for flow through shares acquired by you after March 22, 2011 for the value below the original cost. See the comparison chart in the Brochure below)
- The impact of your contribution is maximized because more money goes to where it is needed most in the rehabilitation services provided by ARBI.
- Highly appreciated securities provide the means to make a significant, low-cost gift.
- Your charitable donation credit could be more than the purchase price if the securities have appreciated significantly.

## TRANSFER FORM

### GIFT OF SECURITIES\*

#### Transfer Instructions

1. Please complete this form\*\*, ensure that it has been signed and fax it to the attention of Patti Clement at 403.242.7478 or email to [patti@arbi.ca](mailto:patti@arbi.ca). Once ARBI is in receipt of this form and has approved the acceptance of shares, you will be contacted and provided with our brokerage information.
2. Complete and fax or email a copy of this form to your broker and advise of your intent to transfer securities to ARBI. Once the shares have been received in the ARBI brokerage account, a representative will contact you to advise you of the value of your gift. You will receive a charitable tax receipt for that same amount\*\*\*.

First Name	Initial(s)	Last Name
Home Address	City/Province	Postal Code
Home Phone	Home E-mail	
Work Place (if applicable)		Work phone
Work Address	Work E-mail	Work fax
Financial Advisor	Advisor's Phone	Advisor's E-mail
Delivering Institution	Donor Account #	
Security Name	Symbol	Exchange Name

Number of Transferred shares

To receive a charitable tax receipt for 2011, we require the following no later than December 16, 2011:

- The signed Gift of Securities\* form in ARBI's possession
- Transfer of shares into ARBI's brokerage account

\_\_\_\_\_  
Signature of Donor

\_\_\_\_\_  
Date

\*Gift of Securities must have value of \$1,000 or greater.

\*\*Any gift planning should be done in consultation with you financial or tax advisor.

\*\*\*Receipt amount will be based on the closing price of the stock on the day it is received in ARBI's account. Exceptions may apply. Acceptance of shares is at sole discretion of ARBI.

**Donations Options:** Please direct my donation to:

- Area of Greatest need
- Onsite, Outreach, Community Integration (CIP)
- Research

**Donor Privacy:** Please refer to the Donor Bill of Rights.

## How it works!

Consider the following example, Columns 1 and 2 compare tax savings for you on a donation of \$100,000 in publicly traded securities to ARBI against the proceeds from simply selling the shares to make the donation in cash. Columns 3 and 4 show the tax savings of donations of flow through shares (“FTS”) Column 3 applies to FTS acquired prior to March 22, 2011 and Column 4 shows the impacts for FTS acquired post budget (assuming the federal budget is passed).

	1. Sell Shares and Donate Proceeds	2. Donation of Shares	3. Donate FTS acq pre Mar 22' 11	4. Donate FTS* acq after Mar 22' 11
Market Share Price	\$100,000	\$100,000	\$78,125	\$78,125
Flow-through Premium to Market	0%	0%	28%	28%
<b>Donations of Shares to ARBI</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
Adjusted Cost Base	\$60,000	\$60,000	\$0	\$0
Value of Donation upon Selling Shares	\$100,000	\$100,000	\$78,125	\$78,125
Flow-through Tax Benefit	\$0	\$0	\$39,000	\$39,000
Charity Tax Credit	\$49,952	\$49,952	\$39,015	\$39,015
Tax on Capital Gains	\$7,800	\$0	\$0	\$19,500
<b>Net Cost to Donors</b>	<b>\$57,848</b>	<b>\$50,048</b>	<b>\$21,985</b>	<b>\$41,485</b>
Cost Efficiency	42%	50%	72%	47%

\*based on proposed March 22, 2011 federal budget measures for donation of Flow through Shares.

As you can see, donations of publicly traded securities will reduce your costs for charitable giving considerably, allowing you to give more than you otherwise thought possible. For flow through shares acquired after March 22, 2011, capital gains in excess of the original cost are still exempt for donations. Therefore, if the flow through shares to be donated have appreciated above the original cost, the cost efficiency of the donation will increase. Prior to donating flow through shares, you should consult your personal tax advisor to review the actual net cost for your particular shares.