



The Princess Margaret
Hospital Foundation
University Health Network

DONATING GIFTS OF STOCK & APPRECIATED SECURITIES TO THE PRINCESS MARGARET HOSPITAL FOUNDATION IN 2011

What makes Princess Margaret Hospital unique in Canada and one of the top five cancer research centres in the world? It's the combination of extraordinary patient care, teaching and leading-edge cancer research that is found all under one roof. Our physicians, scientists, students, researchers, and patients have a shared vision to: ***Conquer Cancer In Our Lifetime.***

As a result, Princess Margaret Hospital places patients in clinical trials at a higher rate than any other hospital in Canada. We put science to work to save lives and our patients benefit immediately from the latest cancer research findings.

Private donations are vitally important to our life-saving work because the Hospital receives almost no government funding for cancer research.

Fortunately, there are incentives to help make donations to the Hospital more attractive. For example, if you donate stocks, bonds, or mutual fund units that have grown in value, you will pay zero tax on the capital gain.

Here's How it Works

When a stock or other marketable security that has gone up in value is sold, half of the increase in value is subject to capital gains tax.

However, if you donate the stock to The Princess Margaret Hospital Foundation, you pay zero capital gains tax. Plus, you receive a charitable donation receipt which will result in a tax credit worth up to 46% of the entire donation amount.

Thanks to these tax incentives you can eliminate a large tax bill and make an important gift for cancer care and research. And, if you use special shares called flow-through shares to make your charitable donation, your tax bill can be reduced even further.

Securities that qualify for this tax incentive include stocks, bonds and mutual funds that are traded on a public exchange such as the Toronto Stock Exchange.

.../2

Jan'11

A Gift of Stock or mutual funds is quite easy to make. Simply complete our one-page "Letter of Authorization from Donor to Broker" transfer form, available from The Princess Margaret Hospital Foundation office at 416-946-2842 and send a copy by fax or mail to **BOTH your broker and The Princess Margaret Hospital Foundation**. (To protect your privacy, your broker will not pass along your name to the PMH Foundation when your gift of shares is transferred, so we need to hear from you directly in order to thank you, and send you the appropriate tax receipt.)

There are a few special circumstances where a Gift of Stock is somewhat more complicated. For these situations, we recommend you consult your accountant before deciding whether to make a charitable donation of shares.

Stock Options

If you are considering using employee stock options to make a gift, exercise the options and transfer the shares within 30 days AND within the same calendar year. There will be no capital gain and no taxable employee benefit.

Private Company Shares

You may be a shareholder in a privately held company. Share of private corporations can be donated and are eligible for the capital gains exemption. It can be difficult and expensive to determine their value for tax receipting purposes, so it is best to talk with us before you decide to donate these shares.

Private Holding Company

If you have appreciated stocks held within a private holding company, you can make the donation of stocks directly from the holding company. Your corporation will receive a tax receipt for the market value of the securities, which will be a deduction for your corporation.

The capital gains tax will be completely eliminated, and the capital gain that is eliminated will be credited to the corporation's capital dividend account (CDA). Any balances in a corporation's CDA can be withdrawn tax-free to the shareholder. While everyone's situation is different and donors must consult with their tax advisors, the donation of shares through a holding company may provide substantial savings over donating shares personally due to the credit to CDA and potential for tax free withdrawals from the corporation.

Certainly the best news of all is that your gift will enhance the Princess Margaret Hospital – Canada's cancer research hospital. With cancer rates expected to climb dramatically in the coming years, and with Princess Margaret Hospital continuing to lead the way in research as well as patient care, this gift in support of The Princess Margaret Hospital Foundation is a donation that is sure to help save lives.

Seek Professional Advice

Please note that the information provided here is general in nature and is not a substitute for independent legal or financial planning advice. It is a policy of The Princess Margaret Hospital Foundation to encourage our supporters to seek independent counsel before making a significant gift.

For More Information, Contact:

Maureen Fisher
Leadership Giving
The Princess Margaret Hospital Foundation
Tel: 416-946-4501 ex 4105 E-mail:maureen.fisher@pmhf.ca



The Princess Margaret
Hospital Foundation

University Health Network

HOW TO MAKE YOUR GIFT OF STOCK DONATION TO THE PRINCESS MARGARET HOSPITAL FOUNDATION IN 2011

Following these four steps will help you quickly and easily donate your Gift of Stock to The Princess Margaret Hospital Foundation.

Step 1: Obtain a "Letter of Authorization from Donor to Broker" form ("the transfer form") available from the PMH Foundation by calling 416-946-4501 ex4105 or by e-mail to: maureen.fisher@pmhf.ca

This form is your instruction to your broker to transfer securities to the Foundation.

Step 2: Complete all sections of the transfer form, especially the CUSIP # (which is provided by your broker/investment advisor) and acts like a transaction number in case the transfer needs to be tracked by your broker. For privacy reasons, your broker cannot disclose your name to us, so please complete the Donor/Client Information, including your daytime phone number.

Step 3: Fax or send the completed transfer form to your broker or investment advisor who will initiate, and be responsible for, the transfer. Sending the form by mail will delay the start of the transfer process and may affect the ultimate receipt value. Please call Maureen Fisher at the PMH Foundation by phoning 416-946-4501 ex.4105 if you are sending the transfer form by mail.

Step 4: Please Notify the PMH Foundation by returning a copy of the completed transfer form to the PMH Foundation. This step is important because securities are transferred into our account on an anonymous basis. Notifying us will ensure you receive our thanks, any appropriate recognition, and your official receipt for income tax purposes. Transfer forms can be faxed to Maureen Fisher at **FAX: (416) 946-6563**, or send by mail to:

Maureen Fisher
Leadership Giving
Princess Margaret Hospital Foundation
610 University Ave, Toronto, ON M5G 2M9

Additional Information: *Your receipt will be valued based on the closing price on the day when the shares are legally transferred to the Foundation's account at our custodial agent, BMO Nesbitt Burns. (Note: Shares are considered legally transferred only when delivery is confirmed by our custodial agent.) The Princess Margaret Hospital Foundation's policy for the sale of donated securities is that all shares will be sold as soon as possible after they have been received.*

Questions? Call Maureen Fisher at 416-946-4501 ex. 4105 or maureen.fisher@pmhf.ca



GIFT OF MARKETABLE SECURITIES – 2011 LETTER OF AUTHORIZATION FROM DONOR TO BROKER

Thank you for making a gift of securities to
The Princess Margaret Hospital Foundation.

To transfer securities to The Princess Margaret, please complete this form and fax a copy to your Broker. It is **important that you fax us** a copy of this form as well so we can track your donation and send you a tax receipt. Send a copy to PMHF at **FAX: (416) 946-6563 – Attention: Maureen Fisher**

PLEASE NOTE: If you plan to donate securities that are thinly traded, highly volatile, or not easily liquidated, please call Maureen Fisher at 416-946-4501 ex.4105 BEFORE initiating a transfer.

A. DONOR INFORMATION

NAME _____			
ADDRESS _____	CITY _____	PROVINCE _____	POSTAL CODE _____
DAYTIME TELEPHONE _____		EMAIL _____	
DONOR'S SIGNATURE (REQUIRED) _____		DATE _____	

B. INFORMATION ABOUT YOUR BROKER

BROKER'S NAME _____	FINANCIAL INSTITUTION _____
BROKER'S TELEPHONE NUMBER _____	BROKER'S EMAIL _____

C. DESCRIPTION OF YOUR SECURITIES TO BE DONATED

NUMBER OF SHARES _____	NAME OF SECURITY _____
CUSIP# _____	EXPECTED DATE OF TRANSFER TO PMHF _____

- I would like my gift to be designated where the need is greatest** – PMHF Fund
- Weekend to End Women's Cancer (walker or team number) _____
- Ride to Conquer Cancer (rider or team number) _____
- Road Hockey to Conquer Cancer (player or team name) _____
- Other Designation: _____

D. ACCOUNT INFORMATION FOR THE PRINCESS MARGARET HOSPITAL FOUNDATION

TRANSFER TO:	BBS FINS#	CUID/DCS	DTC	EUROCLEAR	DEALER REP
	T009	NTDT	5043	90098	9185-JSQ

FOR: THE PRINCESS MARGARET HOSPITAL FOUNDATION - ACCOUNT # 375-18452-19

DONORS: Please direct all inquiries to: Maureen Fisher at Tel: 416-946-4501 ex.4105

BROKERS: Direct Broker to Broker inquiries to: Tamara Uptigrove, BMO Nesbitt Burns Tel: 416-359-5730
Email: tamara.uptigrove@nbpcd.com Jan'11