

GIFTS of SECURITIES

Most charities rely on donations and sponsorship as their main sources of revenue in order to fund their cause and all other expenses.

Donations and sponsorships are most often provided through cash gifts. Cash gifts are received for the cash value donated. In some instances gifts are given in the form of securities. Depending on the value and type of security provided, certain tax rules exist that determine the receiving ability of the charity. The value of the receipt is determined for the "fair market value" of the security on the date it was received by the charity.

The Government of Canada has significantly enhanced the tax treatment of donations to charities of publicly traded securities listed on the major indices. The donated security will be receipted for the market value of the security as determined by either the closing price or average of the high and low trading price on the day the security was acknowledged and received in the account of the charity.

Why donate marketable shares?

The donation of marketable securities is in many ways similar to donating cash to a charity. The charity can convert the security into cash which can then be used to fund the programs of the charity and support its other operational expenses.

However, there is another important tax element to a security donation. **Only 25%** of the capital gain realized on your security donation is included in your taxable income rather than 50% if you were to sell them on your own and then donate the cash to the charity.

Similar to a cash donation, with a security donation, the donor is entitled to a full tax receipt equivalent to the total fair market value of the security gift as previously indicated. As a result, security charitable giving also enhances the tax position of the donor by reducing the tax rate charged on the security capital gain if the security is donated in kind.

Additionally, a security donor avoids any selling fees when securities are transferred directly to the account of the charity.

If you have any questions.


Please contact us at the Provincial Office.
Our number is 1-888-333-5515 or
416-447-8326 ext 222.

We will be pleased to tell you more about Special Olympics Ontario and how every year this charity helps over 15,000 intellectually disabled people to participate in organized sport, enhancing their lives in all communities across Ontario.

Thank you again for considering Special Olympics Ontario as a charity of your choice. We truly appreciate your help in any amount.

Special Olympics Ontario Inc.
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Suite 300
North York, Ontario
M3C 3S2

Phone: 416-447-8326
Toll Free: 1-888-333-5515
Fax: 416-447-6336
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Special Olympics Ontario Inc. takes pride in offering 16 sports as vehicles to open doors of opportunity and inclusion for people of all ages with an intellectual disability.

With over 1,400 clubs, 6,000 volunteers and only 20 staff this 50 year old charity continues to invest approximately 90% of every dollar raised towards lifestyle and sports training for our 15,000 athletes. This is why we say,

“Let the dreams begin.”

Please help us create greater opportunities for our Special Olympics’ athletes in their everyday lives and in all of our communities across this province.

Thank you for your support.



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Let the dreams begin!

Information Regarding
Gifts of Securities
to a Charity

