

## TYPES OF PLANNED DONATIONS

TYPE OF DONATION	ADVANTAGES FOR THE DONOR	ELIGIBLE ASSETS
<b>PUBLICLY TRADED STOCK</b> (including segregated and mutual funds)	<ul style="list-style-type: none"> <li>- Receipt issued at fair market value</li> <li>- <b>Tax-exempt</b> capital gains</li> <li>- Satisfaction of seeing the donation put to immediate use</li> </ul>	<ul style="list-style-type: none"> <li>- Shares</li> <li>- Bonds</li> <li>- Mutual funds</li> <li>- Employee common shares</li> </ul>
<b>LIFE INSURANCE POLICY</b> (organization designated as owner and irrevocable beneficiary)	<ul style="list-style-type: none"> <li>- Receipt issued at fair market value and the premiums are payable at a later date</li> <li>- Large future donation at minimal current cost</li> </ul>	<ul style="list-style-type: none"> <li>- All whole life permanent insurance policies (participating or universal life)</li> <li>- Temporary policy</li> </ul>
<b>INHERITANCE FROM A RETIREMENT PLAN</b>	<ul style="list-style-type: none"> <li>- Satisfaction of making a promise to donate while ensuring personal financial security</li> <li>- Receipt issued and lower taxes payable when distributing the retirement funds</li> </ul>	<ul style="list-style-type: none"> <li>- Amounts accumulated in a registered retirement savings plan (RRSP) or a registered retirement income fund (RRIF)</li> </ul>
<b>BEQUEST</b>	<ul style="list-style-type: none"> <li>- Satisfaction of making a promise to donate while maintaining financial control</li> <li>- Receipt to be submitted with the final tax return</li> <li>- Tax credit which implies tax savings for the estate</li> </ul>	<ul style="list-style-type: none"> <li>- Cash, shares, real estate, tangible personal property</li> </ul>
<b>REAL ESTATE</b>	<ul style="list-style-type: none"> <li>- Receipt issued at fair market value (independent appraisal obtained by the organization)</li> <li>- 50% of taxable capital gains (total tax exemption if the property is the donor's primary residence), partially or fully offset by a donation tax credit</li> </ul>	<ul style="list-style-type: none"> <li>- Real estate: primary residence, secondary residence or rental property</li> </ul>

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