HELP FEED THEIR APPETITE FOR SUCCESS
We can offer you simple, flexible and smart options that let you enjoy tax benefits and maximize the impact of your donation on children’s health and well-being.

WHY BREAKFAST CLUB OF CANADA?

Since 1994, Breakfast Club of Canada has been nourishing children's potential by making sure as many of them as possible have access to a healthy morning meal before school, in an environment that allows their self-esteem to grow and flourish. The Club's approach promotes the core values of engagement, enrichment and empowerment.

Operating from coast to coast, Breakfast Club of Canada teams up with communities and local partners to develop solutions adapted to their specific needs. Today, the Club is present in 315 schools across Quebec, helping to feed more than 21,000 students every day.

Publicly listed securities are a cost-effective way to transform an asset into an immediate and significant form of support for Breakfast Club of Canada – and an interesting alternative to a cash donation. By donating shares, bonds, mutual funds or stock options, you will be exempt from any capital gains tax and you will be entitled to a tax receipt for the fair market value of your assets, thus reducing the amount of tax you have to pay.

This type of donation will help us keep breakfast programs running for years and generations to come.

BENEFITS OF GIFTS OF PUBLICLY LISTED SECURITIES

- Satisfaction of seeing your donation have an impact right away.
- A charitable tax receipt.
- No capital gains tax.
- Possibility of donating now or including it in your estate.
- Donate a portion of your securities and keep the rest for personal use.
A donor wishes to donate $50,000 to Breakfast Club of Canada. He possesses publicly listed securities whose unit market value is worth $100 and whose acquisition cost was $20. Let’s compare the cost of a cash donation and that of publicly listed securities.

<table>
<thead>
<tr>
<th>SCENARIOS*</th>
<th>$10,000 cash donation</th>
<th>Donate $10,000 in shares</th>
<th>Donate $15,000 in shares</th>
</tr>
</thead>
<tbody>
<tr>
<td>A) Amount of donation</td>
<td>$10,000</td>
<td>$10,000</td>
<td>$15,000</td>
</tr>
<tr>
<td>B) Cost to acquire shares</td>
<td>$0</td>
<td>$2,000</td>
<td>$3,000</td>
</tr>
<tr>
<td>C) Capital gain ((= FVM - Cost of acquisition))</td>
<td>$0</td>
<td>$8,000</td>
<td>$12,000</td>
</tr>
<tr>
<td>D) Savings from capital gains tax exemption ((50% \times \text{Capital gain (C)}) \times \text{(Tax rate (50%))})</td>
<td>$0</td>
<td>$2,000</td>
<td>$3,000</td>
</tr>
<tr>
<td>E) Net tax savings from donation ((\text{Amount of donation (A) \times Tax rate (50%))})</td>
<td>$5,000</td>
<td>$5,000</td>
<td>$7,500</td>
</tr>
<tr>
<td>Net cost of donation ((\text{Amount of donation (A) - Savings from capital gains tax exemption (D) - Net tax savings from donation (E)}))</td>
<td>$5,000</td>
<td>$3,000</td>
<td>$4,500</td>
</tr>
</tbody>
</table>

*Scenarios provided as examples only. Tax and tax credit rates rounded to 50% to simplify calculations.
**GIVING: EASY, CONVENIENT, POWERFUL**

1. Talk to your financial advisor to determine which investments will have the greatest philanthropic and financial impact.

2. Contact us if you wish to transfer securities to the Club.

3. Ask your broker to transfer your securities directly to Breakfast Club of Canada and fill out our fund transfer form (available online).

For more information

Email: planned.giving@breakfastclubcanada.org
Toll-free: 1-888-442-1217 #3345
Phone: 450-641-3230 #3345
Fax: 1-877-786-3220

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