



## GIFT OF PUBLICLY LISTED SECURITIES

To be completed by the donor/owner of the securities and presented to his/her investment advisor.

Donor(s) Name(s)	Name of HUC Fund (Operating/Bequest/Capital, etc.)	
Donor Mailing Address	City, Province	Postal Code
Donor Phone Number(s)	Donor Email Address	

<b>THIS IS TO BE ACCEPTED AS MY DIRECTION TO THE FOLLOWING INVESTMENT FIRM / INVESTMENT ADVISOR TO TRANSFER PUBLICALLY LISTED SECURITIES TO HILLHURST UNITED CHURCH (HUC)</b>	
Donor Account Name	Donor Account Number
Investment Firm Name	Name of Securities
Investment Advisor Name	Numbers of Shares
Advisor's Phone Number	Approximate Market Value of Gift
<p style="text-align: center;"><b>PLEASE TRANSFER THE SECURITIES BY ELECTRONIC TRANSFER OR OTHERWISE IN NEGOTIABLE FORM TO:</b></p> <p style="text-align: center;"><b>HILLHURST UNITED CHURCH ACCOUNT 701-81868-12</b>  C/O RBC DOMINION SECURITIES INC.  1400, 333 – 7TH AVENUE S.W. CALGARY, ALBERTA T2P 2Z1  ATTENTION: PAM DIXON PH: (403) 299-7060</p> <p style="text-align: center;"><b>DELIVERY SHOULD BE MADE TO RBC DOMINION SECURITIES INC. CUID # DOMA</b></p> <p style="text-align: center;"><i>The date that a security is received by HUC may impact the value of a charitable tax receipt issued for the gift. For that reason, it is important that this transaction be carried out as quickly as possible.</i></p>	

**AFTER COMPLETING THIS FORM, PLEASE FAX/SCAN TO:**

- 1) YOUR FINANCIAL ADVISOR**
  
- 2) HILLHURST UNITED CHURCH**  
**FAX: (403) 283-1530**  
**ATTN: PETER KELSCH**  
**finance@hillhurstunited.com**
  
- 3) RBC DOMINION SECURITIES INC.**  
**FAX: (403) 299-7100**  
**ATTN: PAM DIXON**  
**wares.wealth@rbc.com**

**I/We hereby authorize the transfer of these securities to Hillhurst United Church (HUC).** I/We acknowledge that I/we have read HUC's policy for Receipt and Valuation for Gifts of Publicly Listed Securities included with this form. This gift of securities is irrevocable. I/we understand that to receive a charitable tax receipt for the current tax year, the securities must be received in HUC's account at HUC's brokerage firm on or by December 31, and that HUC is not responsible if the securities are not received in its account by that date.

\_\_\_\_\_  
Donor's Signature

\_\_\_\_\_  
Donor's Signature

\_\_\_\_\_  
Date



## **RECEIPT AND VALUATION FOR GIFTS TO HILLHURST UNITED CHURCH (HUC) OF PUBLICLY LISTED SECURITIES**

(Policy Effective January 10, 2012)

The fair value for gifts of publicly listed securities, for purposes of determining the amount of a charitable donation tax receipt, will be determined in the following manner:

- I. Publicly listed securities that are freely tradable may be transferred electronically by the donor from their brokerage or custodial account into the brokerage account of HUC.
- II. The fair value will be the proceeds of the sale, prior to the cost of commission and brokerage fees, if the securities are sold on the date they are received. If the securities are not sold on the date they are received, the fair value will be the closing bid price on the date they are received.
- III. Thinly traded (or narrow, or illiquid) is defined as securities trading in a market with few bid and ask offers and characterized by low liquidity, high spreads between bid and ask prices, and high volatility. In cases where the gifted securities are thinly traded or represent a substantial proportion of the issuing company's total market capitalization the fair value will be determined by HUC in consultation with its advisors with reference to the following factors:
  - a. closing bid price on the date of receipt by HUC,
  - b. the number of securities gifted as a proportion of the average daily number of securities traded over the previous 30 trading days, and
  - c. the proceeds of sale of the securities if all the gifted securities are not sold within 30 trading days of the date of receipt of the gift of securities.
- IV. All gifts of publicly listed securities are to be sold as quickly as possible in an orderly fashion. This will maximize the sale proceeds and minimize any difference between the proceeds of disposition and the value at which they were receipted, all subject to stock market conditions at the time of sale.
- V. All commission charges and all resulting capital losses or gains that arise from the sale of the gifted securities, as compared to their value at the time of receipt by HUC, shall be charged or credited directly to Fundraising Expenses.
- VI. Responsibility for decisions relating to the process, timing and pricing for disposition of the securities is assigned to HUC's Treasurer, who shall proceed on a timely basis with all sales in consultation with the Financial Administrator. If the Treasurer is not available to take the lead at a particular time, then primary responsibility is assigned to the Board Chair.
- VII. A copy of this policy shall be provided by HUC to all donors who wish to make gifts of publicly listed securities to HUC to ensure that prior to making such gifts the donors are aware of HUC's approach to valuing and disposing these gifts.