



Tax-Smart Giving

Optimizing Year-End Donations

Ensure that your year-end donations are executed in a tax-efficient manner. Consider donating appreciated public company shares from your private corporation's investment portfolio, or individually, from a personal non-registered investment account.



1. Tax-Free Giving

By donating these public company shares, neither the corporation nor the individual will incur taxes on the accrued gains.



2. Donation Receipt

The corporation or individual making the donation will receive a donation receipt reflecting the fair market value of the donated shares. This receipt can be leveraged to reduce taxes on other income sources.



3. Corporate Advantage

When the corporation is the donor, the corporation will augment its capital dividend account by 100 per cent of the accrued gain from the donated public company shares. This strategic move allows shareholders to access corporate funds personally without incurring personal taxes.

For further insights and assistance in optimizing your year-end philanthropic planning, contact [Ali Spinner](#) or another member of Crowe Soberman's Tax team.

While this infographic contains general information, Crowe Soberman recommends that you speak with your tax advisor before taking specific planning steps.