

	Sell securities for cash. Donate after-tax proceeds	Donate Security "in-kind"	
Current Market Value of security	\$10,000	\$10,000	
Original cost	\$5,000	\$5,000	
Capital Gain	\$5,000	\$5,000	
Taxable Capital Gain (50% of gain)	\$2,500	\$0	
Tax on Capital Gain	\$1,200 ¹	\$0	
Donation Amount After tax	\$8,800 ²	\$10,000	Alberta Cancer Foundation gets \$1,200 more!
Your tax credit from charitable donation	\$4,350 ³	\$4,950 ³	Your charitable tax credit is \$600 more!

¹ This assumes the highest Alberta federal and provincial combined tax rate of 48%. For calculating capital gains tax, this rate is applied to 50% of the capital gain. ² \$8,800 represents current market value of \$10,000 minus estimated tax of \$1200. ³ In Alberta, the combined provincial and federal tax credit is 25% on the first \$200 donated, 50% for every dollar above the first \$200.