

# How it works

Using our easy-to-follow coin presentation



# Option 1: Donating \$1 Using Flow-Through Shares

## Purchase \$1.50

of resource flow-through shares at  
closing



## Receive \$0.75

in tax savings  
*assuming 50% tax rate and quarterly tax  
instalments can be reduced immediately*



# Option 1: Donating \$1 Using Flow-Through Shares

Investor sells the \$1.50 of flow-through shares to Liquidity Provider at closing for \$1.



Receive \$1.00 cash from Liquidity Provider at closing.



Liquidity Provider takes on Stock Risk for the benefit of buying the shares at 33% discount.

# Option 1: Donating \$1 Using Flow-Through Shares

Receive a Charitable Tax Receipt  
for making a **\$1 cash donation**



Charitable Donation Receipt

Date \_\_\_\_\_

Received of \_\_\_\_\_

| Goods    |  |
|----------|--|
| Services |  |
| Cash     |  |
| TOTAL    |  |

The market value is based on the  
selling price of the share to the  
liquidity provider

This donation to charities  
of your choice results in a  
**tax savings of \$0.50**





# Option 1: Donating \$1 Using Flow-Through Shares



# Option 1: Donating \$1 Using Flow-Through Shares

Regular donation of  
\$1.00 to charity



Donation of \$1.00  
to charity through  
WCPD's Flow-  
Through Offerings



\$0.25 cost



# Option 2: Tax Reduction Without Donation

Keep \$1.00 from  
the sale of the  
share to a  
liquidity provider



Make \$0.25 profit



Total flow-through  
purchase of \$1.50



Keep cash at  
closing from sale



Tax saved

+



Total benefit of \$1.75

# Option 3: Using Both Options to Minimize Cost *(Most Popular)*

Option 1:  
Donation of \$1.00



+

Option 2:  
Keep \$1.00



=

Together:  
Donation of \$1.00



\$0.25 cost



\$0.25 profit



\$0.01 cost