

## **Friends of the Hospital for Sick Children, Toronto, Inc.**

**EIN 52-1432586**

**c/o Roha & Flaherty**

**1725 I Street, N. W. Suite 300**

**Washington, DC 20006-2423**

### ***Donor Information***

Friends of the Hospital for Sick Children, Toronto, Inc. ("Friends"), EIN 52-1432586, was formed in the U.S. in 1985, originally to support the Hospital for Sick Children (presently trading as "SickKids"), in Toronto, Canada, or later, its related foundation, Hospital for Sick Children Foundation (presently trading as "SickKids Foundation"), EIN 98-0183325. Friends enjoys U.S. federal income tax exempt status under section 501(c)(3) of the Internal Revenue Code and has free standing public charity status under sections 509(a)(1) and 170(b)(1)(A)(vi) (i.e., it is NOT a 509(a)(3) supporting organization of a foreign charity).

#### ***U.S. Individual Donors***

If you are a U.S. individual taxpayer, and you are interested in making a lifetime contribution to Friends for which you may obtain a U.S. income tax charitable deduction, please make your check payable to "Friends of the Hospital for Sick Children, Toronto, Inc.", and mail it to the address above. Friends EIN is 52-1432586. A bequest may be made directly to the Hospital for Sick Children or its related Foundation; provided, however, that in the case of a testamentary charitable remainder trust, and inter vivos charitable remainder trust, Friends must be the designated charitable beneficiary in order for the charitable remainder trust to qualify for estate tax and income tax deductions.

The board of directors of Friends must retain sole and absolute discretion and control over the use of contributions and cannot honor specific directions on the use of funds. The tax law reason for this is that failure to retain discretion and control may cause IRS to characterize such gifts as gifts to a foreign charity, or gifts to a domestic charity acting as a mere conduit for a foreign charity--in which case IRS would deny the charitable contribution deduction for any such gifts. Distinct from donor directions or requirements, in the exercise of its discretion, the board of directors of Friends is happy to consider any wishes or requests that donors may express regarding suggested use of contributions, and such precatory requests do not jeopardize deductibility of contributions.

#### ***U.S. Business Corporation Donors***

If a donor is a U.S. corporate taxpayer, the same rules would apply as stated above. If the donor is a private foundation related to a U.S. corporate taxpayer, please see the information below under the next heading.

#### ***U.S. Private Foundation Donors***

With regard to direct support of the Hospital or its related Foundation, since U.S. private foundation donors are not in search of a U.S. income tax deduction, such foundation donors have more flexibility than individual or corporate donors. Private foundation donors may wish to consider direct gifts or grants to both the Hospital and its related Foundation, as both have been recognized as exempt from U.S. federal income taxes as organizations described in Internal Revenue Code Section 501(c)(3). Thus, gifts or grants to the Hospital or its related Foundation (which is a publicly supported charity under Code Sections 509(a)(1) and 170(b)(1)(A)(vi)) would generally count towards meeting the payout requirements that U.S. private foundations are required to meet. Only if a particular U.S. private foundation has restrictive language in its own organizing documents limiting it to making gifts and grants to U.S. domestic organizations would such a foundation want to consider making a gift or grant to Friends. The Foundation's EIN is 98-0183325.

#### ***On-Line Giving and Donor Advised Funds***

Any donor may go to donor advised fund [www.networkforgood.org](http://www.networkforgood.org) and click on "Donate" and make a credit

card gift to Friends. You may search for Friends by its full name “Friends of the Hospital for Sick Children, Toronto, Inc.” or by EIN 52-1432586. Please check the box enabling us to receive information about your donation. There are other on-line donor advised funds as well, such as [www.justgive.org](http://www.justgive.org), which features charity wedding registry, charity gift certificates and other features.

Many securities brokerage firms feature donor advised funds. A prominent one is Fidelity Investments Charitable Gift Fund.

### ***Matching Gifts***

In cases where a donor’s employer has a matching gift program, Friends is happy to provide any documentation necessary to complete the match.

### ***Gifts of Securities***

Donors may make electronic transfers of gifts of securities to Friends. In order to do so, donors would need to provide their brokers with the following information:

NAME ON ACCOUNT:	FRIENDS OF THE HOSPITAL FOR SICK CHILDREN, TORONTO, INC.
FRIENDS EIN/TIN:	52-1432586
ACCOUNT NUMBER:	2699-7437
FINANCIAL INSTITUTION:	PNC INVESTMENTS
DTC NUMBER:	0768
PNC REPRESENTATIVE:	JONATHAN BJORING
PHONE:	(202) 835-5050

### ***IRS Forms 990***

Friends’ IRS Forms 990, the annual financial and programmatic report to IRS, are publicly available on [www.guidestar.org](http://www.guidestar.org). Any person who logs on and registers may view those forms. The Forms 990 statements reflect the grants made by Friends.

Thank you for your interest in supporting Friends. If you have questions or need additional information, please contact counsel for Friends, Susan L. Q. Flaherty, telephone (202) 833-0033. The foregoing is not legal or tax advice to any individual or organization.