



FRIENDS OF THE HOSPITAL FOR SICK CHILDREN, TORONTO, INC.

Q&A

WHAT IS FRIENDS OF THE HOSPITAL FOR SICK CHILDREN, TORONTO, INC.?

Friends of The Hospital for Sick Children, Toronto, Inc. ("Friends"), is an independent American charity that was formed to support SickKids Foundation. Friends is a registered U.S. Charity with 501(c)(3) status with the Internal Revenue Services. Friends and SickKids Foundation (a Canadian not-for-profit children's charity that raises funds on behalf of The Hospital for Sick Children) are completely independent of each other, each with its own independent board of directors.

I AM AN AMERICAN CITIZEN. WHY CAN'T I DONATE DIRECTLY TO SICKKIDS FOUNDATION?

U.S. federal laws only generally allow an income tax deduction for gifts given to qualified U.S. charities. Direct contributions from U.S. resident donors to Canadian charities, such as SickKids Foundation, are generally not tax deductible in the U.S.

WHY SHOULD I DONATE TO FRIENDS OF THE HOSPITAL FOR SICK CHILDREN IF I DON'T LIVE IN CANADA?

SickKids, with the assistance of Friends, has a tradition of caring for children from all over the world. We collaborate with healthcare organizations in more than 75 countries, helping to build sustainable, integrated programs dedicated to child health. Thousands of patients come to SickKids from outside of Ontario, including from across Canada and the U.S. and around the world, each year. You can help by building a legacy to support a vision of improving children's health worldwide.

CAN I ONLY MAKE A CASH DONATION?

No, in addition to cash, on-line, or by check and appreciated stocks or real property, U.S. donors may also make planned gifts via Friends. Bequests, charitable remainder trusts, such as charitable remainder annuity trust (CRAT), and the charitable remainder unitrust (CRUT) are examples of deferred gifts. A bequest may be made directly to SickKids or its related Foundation, provided 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 U.S. estate tax and income tax deductions.

I'M NOT SURE WHAT DONATION OPTION IS BEST FOR ME. CAN FRIENDS HELP ME DECIDE WHAT KIND OF GIFT I SHOULD CONSIDER?

Yes, Friends can help U.S.-based donors and their legal and tax advisors choose the best donation vehicle and explore the significant income and estate tax advantages of making cash or planned gifts to SickKids Foundation. As always, seeking legal and tax counsel to review your situation is advisable before making significant gifts.

I'D LIKE TO DONATE TO FRIENDS BY CHECK. HOW DO I DO THAT?

If you are an individual or business corporation donor interested in making a 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:

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

CAN I MAKE A DONATION ONLINE?

Yes. You can make a donation online through a donor advised fund at Network For Good by clicking [here](#). Be sure to check the box that enables Friends to receive information about your donation.

CAN I REQUEST THAT MY DONATION BE USED FOR A SPECIFIC PURPOSE?

You may make a request for the use of the funds. However, Friends' Board of Directors must retain discretion and control over the use of donated funds. The board of Friends strives to honor a request or a wish made by a donor.

MY EMPLOYER HAS A MATCHING GIFT PROGRAM. CAN FRIENDS PROVIDE THE DOCUMENTATION NECESSARY TO COMPLETE THE MATCH?

Yes. Have the matching gift program contact Friends per instructions below.

I'D LIKE TO MAKE AN ELECTRONIC TRANSFER OF GIFTS OF SECURITIES TO FRIENDS. HOW DO I DO THIS?

All you need to do is provide your broker with the following information:

NAME ON ACCOUNT:	FRIENDS OF THE HOSPITAL FOR SICK CHILDREN, TORONTO, INC. FRIENDS
EIN/TIN:	52-1432586
ACCOUNT NUMBER:	001-781622
FINANCIAL INSTITUTION:	PNC INVESTMENTS
DTC NUMBER:	0768
PNC REPRESENTATIVE:	JONATHAN BJORING
PHONE:	(202) 835-5569

WHO SHOULD I CONTACT IF I HAVE QUESTIONS ABOUT FRIENDS?

You can write to, or email, Susan L.Q. Flaherty, Counsel to Friends. Her contact information is:

Friends of The Hospital for Sick Children, Toronto, Inc. c/o Roha & Flaherty
Attention: Susan L.Q. Flaherty 1725 I Street N. W. Suite 300 Washington, DC 20006-2423
Phone: 202.833.0033
e-mail: slqflaherty-ngolaw@juno.com