



Vintage Iconic Archives

Be a part of **History.**

Preserve Culture Benefit Canadians Achieve Tax Freedom

Contents

PRESERVE CULTURE	3
DID YOU KNOW?	5
WHAT IS VIA?	7
DO YOU WANT TO PAY LESS TAX?	9
HOW IT WORKS	10
Participation Example	12
Cash Flow Example	13
Financing Opportunities	13
WHY VIA WORKS	14
Canadian Tax Incentives	14
Income Tax Act	15
Unique Incentives	15
THE COLLECTIONS	16
Moos Collection:	16
Sovfoto/Eastfoto Press Photo Archive	16
White Collection:	17
Chicago Tribune/American Press Photo Archive	17
Enduring Value Of Vintage Photographs	18
ORGANIZATIONS WE SUPPORT	19
CONTACT US	20

Every Picture Tells a story...



1942

Tank commander, Junior Lieutenant Alexandra Boiko and her husband, driver/mechanic Ivan Boiko.



1950

A demonstration / parade of the working people in Red Square in Moscow on November 7, 1950. The sportsmen are carrying Soviet flags and an image of Stalin.



1960

A Soviet cosmonaut undergoing training for weightlessness.



1979

Archaeologists excavating terra-cotta warriors and horses at the tomb of the first emperor of China, Qin Shi Huang Ti in Xian, China. September 1979.



1982

Demonstrations by the Solidarity movement in Warsaw, Poland in 1982, on the anniversary of the introduction of martial law. Foreground banner reads "Soviets go home". Secretary of the Romanian Communist Party.



1992

Luoba Nationality of Tibet: Pupils at the Minzu Primary School in the Nanyi Luoba Township in Mainling County. The school was set up with state funds.

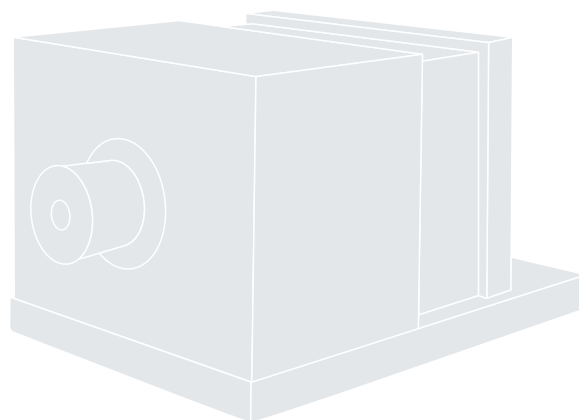
A Passport to our Collective Memory and History

Preserve Culture

Since the advent of analogue photography more than 150 years ago, the photograph has been society's principal documentary record. It is a passport to our collective memory and history. However, without proper care these fragile objects may deteriorate, be damaged or lost forever. We need to safeguard these vital artifacts to ensure their enduring legacy.

A number of leading Canadian educational institutions possess the desire, ability and capacity to house and preserve these unique cultural and artistic resources. With proper care and attention, these vintage photographs can be made available for all to cherish. Since few, if any, of these institutions have the financial resources to purchase these photographs for their public collections, it is up to VIA to provide the means through which they can be acquired, donated, protected and preserved.

Be part of the movement to preserve these precious resources for generations to come.



*Giroux's
Daguerreotype camera
Circa 1839*



1990

Mother Teresa in Albania

Mother Teresa meets with children from the "Mother Teresa" Kindergarten in Tirana, Albania in 1990.
 Courtesy of Sovfoto/Eastfoto

Political Leaders



1945

Stalin, Truman, Attlee (left), and Molotov (right) at the Berlin Conference of the heads of the governments of USSR, GB and U.S.A. in 1945.



1959

The Kitchen Debate. Vice-President Richard Nixon cutting the ribbon at the opening of the American Exhibition in Sokolniki Park in Moscow. 1959.



1961

American President John F. Kennedy and Nikita Khrushchev going to their first meeting in Vienna, Austria. June 1961.



1972

Signing of Strategic Arms Limitation Treaty (SALT 1) in the Kremlin, Moscow, USSR, on May 26th, 1972. Principle signatories: Richard Nixon, President of the United States and Leonid Brezhnev, General Secretary of CPSU.

Did You Know?

- Original vintage photographs are precious artifacts which document our culture and history.
- Without proper care and conservation, these limited resources may be lost forever.
- Vintage photos are increasingly sought after and frequently traded in international markets for thousands of dollars apiece.
- Collectors, educational and cultural institutions around the world are eager to acquire collections from notable archives.
- Canadians have been donating vintage photographs for decades, and saved millions in tax dollars in the process.
- Historically, only the very wealthy have had the resources available to take advantage of such opportunities.

VIA democratizes the process by opening the opportunity for all Canadian taxpayers, utilizing long-standing provisions in the Income Tax Act (ITA).

Cold War



1957

Sam 2 missiles (Guideline) on parade in Red Square, Moscow, USSR. November 7th, 1957.



1964

Premier Khrushchev during his speech at the mass rally in Banská Bystrica on August 29, 1964. On the right Alexander Dubček, 1st Secretary of the C.C. of the C.P. of Slovakia.



1969

Leonid Brezhnev speaking at a meeting in the Kremlin Palace in honor of all those who participated in the success of the Soyuz 6, Soyuz 7, and Soyuz 8 space missions.



1989

Two young men from the GDR happily show off their new West German passports following their arrival at the Austrian border station of Klagenfurt from Hungary. September 1989.



1966

Delegation Celebration

People's Republic of China delegation to Albania. (left to right) second from left: Chiao Kuan-hua, Chou En Lai and Enver Hoxha on right.

Work and Leisure



1947

Soviet health resorts. A floating rest home for the Central Committee of the Inland Waterways Workers Trade Union on the Ob River. October 1947.



1962

Young men and women dancing the Comparsa, one of the most popular folk dances in Cuba, during Carnival, a traditional national festival.



1980

Women workers cutting silicon sheet steel at Wuhan Iron and Steel Company. Hubei province, China.



1986

Marita Koch, GDR, 400 meters champion runner. East Germany.

What is VIA?

Overview

Collect valuable original vintage photographs.
Donate them to a cultural or educational institution.
Prosper from the substantial tax savings.

That's the VIA way.

VIA is a proven tax program that enables participants to enjoy significant tax savings while contributing to Canadian cultural and educational institutions.

- ▶ VIA is built upon a proven and successful model, with a team of experienced experts and leaders drawn from the Canadian Business, Arts & Culture and Legal Communities.
- ▶ VIA offers exclusive access to truly remarkable and valuable archive collections.
- ▶ VIA enables you to achieve financial freedom by increasing cash-flow today.

Enjoy tax savings and help preserve some of the world's most valued collections of documentary and historical photographs. All it takes is five easy steps - and our team is here to assist you every step of the way.



Race for Space



1959

Nikita Khrushchev with President Dwight D. Eisenhower and Vice-President Richard M. Nixon at the Whitehouse on September 16, 1959. Khrushchev just presented the President with a copy of the pendant that was deposited on the moon by a Soviet space rocket (Luna 2).



1963

Soviet cosmonauts (left to right) Dozovich, Titov, Andreyevich, Gagarin, Tereshkova, and Bykovsky on Lenin's Tomb with Nikita Khrushchev. Moscow, USSR.



1967

Soviet cosmonaut Vladimir Komarov preparing for his flight as part of the Soyuz 1 mission. 1967.



1974

The crew of the Soviet space mission Soyuz 14 (l to r) Commander Pavel Popovich and engineer Yuri Artyukhin during training at the Gagarin Cosmonaut Training Center.

Do You Want to Pay Less Tax?

"The era of tax cuts ushered in by federal and provincial governments in recent years have made Canada's tax system so regressive that the country's richest now pay the lowest rates of all income groups."

The Toronto Star

"The average Canadian family will earn \$88,432 and pay a total of \$37,699 in taxes, for a total tax bill amounting to 42.6 per cent!"

The National Post

"...the government has been reaching deeper and deeper into taxpayers' pockets since 1961, with the total tax bill for the average family increasing by 1,600 per cent"

CTV News

"...saving outside tax shelters is "futile" because of the twin evils of tax and inflation."

Financial Post

...then you need VIA

How It Works



The Cultural Heritage Association of Canada (CHA) is a national non-profit organization that promotes a greater appreciation of Visual Arts and Culture across Canada. You are encouraged to support the CHA.



You purchase a collection of unique vintage photographs from DeLeon White Vintage Images. The White Collection is currently comprised of photographs from the Chicago Tribune/Chicago American Newspaper Archives – a unique record of North American progress in the twentieth century.



You have a choice: you may continue straight on the VIA Way to tax freedom OR you may simply hold the White Collection for at least three years while you relax at the rest stop.



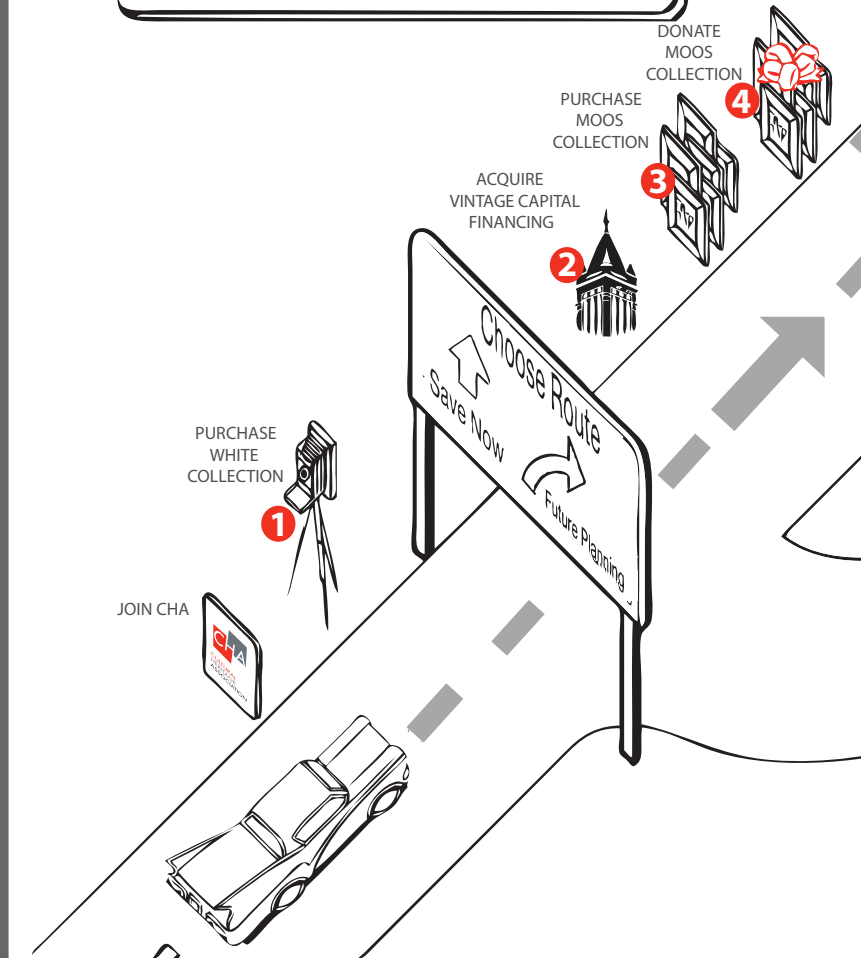
Vintage Capital Corporation is the preferred financing arm associated with VIA. Using the White Collection as security, you may apply to Vintage Capital for financing to assist in the purchase of photographs from the Moos Collection.



You purchase photographs from the Moos Collection which is currently comprised of vintage photographs from the prestigious Sovfoto/Eastfoto Press Photo Archive.

Sovfoto is the most complete collection of Soviet-era press photographs in the Western World.

THE VIA WAY TO TAX FREEDOM



Five Easy Steps

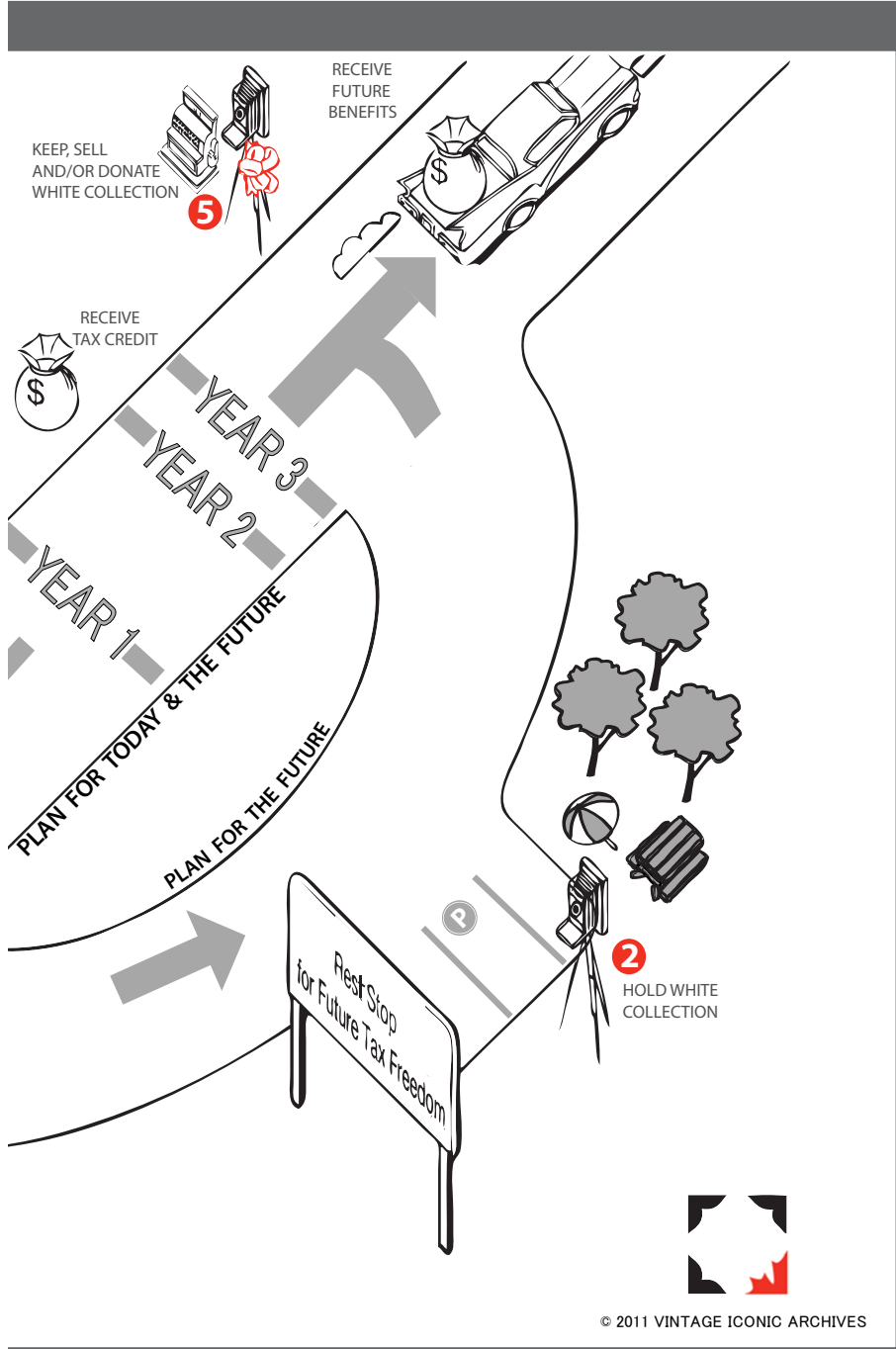


STEP 1 You begin by purchasing a collection of vintage photographs from the White Collection.



STEP 2 You may apply to Vintage Capital for financial assistance to purchase a second set of photographs OR you may simply choose to 'hold' the White Collection for the future (and later proceed to step 5).





By gifting your Moos Collection, you are contributing to a milestone donation of cultural resources. VIA will assist you through every step of the donation process.



You are entitled to receive tax credits for the eligible amount of your gift as specified under the Income Tax Act.



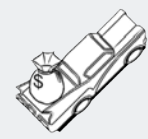
If your intention is to simply buy and hold the White Collection for the future, relax at the rest stop and we will assist you at every step to maximize your options.



VIA will assist those who choose to sell any portion of their White Collection. Proceeds may be used to satisfy any financing obligations with Vintage Capital.



After three years of holding the White Collection, you may choose to donate your collection to a qualified donee and we will assist you each step of the way.



The tax savings that arise from donations can be applied in the year of donation, and may be carried forward for up to five additional years.

Purchase vintage photographs from the Moos Collection.



Donate the Moos Collection and file your receipt on your tax return for tax savings.



After three years, you may choose to keep, donate and/or sell your White Collection. We will assist you at every step to maximize your options.

How it Works *continued*

Participation Example*

A VIA Project participant acquires a collection of vintage photographs from the White Collection. The initial payment for this collection is \$4000¹. The participant has a choice to make:

a) VIA Collector's Initiative: Plan for the Future

VIA participants may simply hold on to their photographs from the White Collection for at least three years, after which they may choose to donate, sell or retain any portion of the collection. If donated, they can expect to receive a tax receipt for the eligible amount of the gift.

b) VIA Project: Plan for Today and the Future

VIA participants may also use their White Collection to assist in securing financing from Vintage Capital Corporation in an amount of \$31,000 (with prepaid interest of \$1,900²). The financing, combined with an additional \$4,000³ from their own funds, will be used to purchase photographs from the Moos Collection. The Moos collection is donated (which in this example is \$35,000⁴) in the current year and the participant is entitled to receive a tax receipt for the eligible amount of the gift. The participant files the receipt with their tax return.

In the future, the participant may donate, sell or retain any portion of their collection, having paid the balance for the White Collection. The proceeds from selling or donating the collection can be used to satisfy the remainder of the financing from Vintage Capital. The participant will be entitled to receive a tax receipt for the eligible amount of the gift for any portion of the White Collection they choose to donate.

VIA makes it easy for all Canadians to make significant contributions of cultural and educational resources while enjoying tax benefits today and in the future.

* The participation example above assumes an initial cash contribution of \$10,000 in December (the optimal amount for a family earning approximately \$68,000). Results will vary based on province of residence.

Cash Flow Example*

CHA Membership		\$100
Purchase White Collection	1	\$4,000
Prepaid Interest	2	\$1,900
Cash for Moos Collection	3	\$4,000
Total Cash Contribution (Minimum Contribution of \$2,500)		\$10,000
Loan from Vintage Capital		\$31,000
Donation of Moos Collection (Value of Cash + Loan)	4	\$35,000
Value of Tax Credits*		\$16,240

*These calculations are based upon the highest combined marginal rate of tax credit and savings as of March 31, 2010 and they assume that the donor has already made other donations of at least \$200. Results will vary based on province of residence.

Financing Opportunities



Vintage Capital Corporation is the preferred financing arm associated with the VIA Project, and will assist eligible VIA participants in funding their purchase of vintage archival photographs. Participants in the VIA Project are welcome to work with any lender they choose.

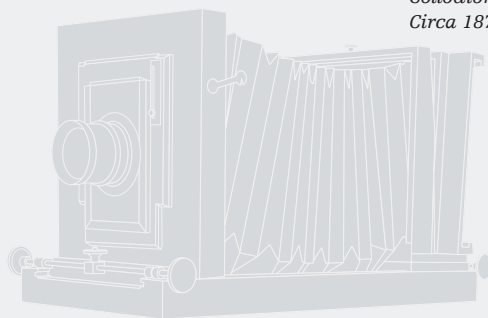
www.vintagecapitalcorp.com

Why VIA Works

Canadian Tax Incentives

- ✦ The Income Tax Act (ITA) of Canada provides numerous incentives to encourage Canadians to donate cash and property to registered Canadian charities and designated institutions.
- ✦ The Canada Revenue Agency's (CRA) pamphlets entitled "*Tax Advantages of Donating to Charity*", RC4142, and "*Gifts and Income Tax*" P113(E) Rev.03 specifically encourage donations.
- ✦ Tax Credits for donations may be carried forward for up to five additional years.
- ✦ Donors can claim charitable gifts up to 75% of their taxable income.

Via Project Participants realize these tax benefits as intended by law.



*19th century studio camera
Collodion dry plate
Circa 1879*

Income Tax Act

- Recent changes to the ITA have put certain limits upon the value of any receipt which a donor is eligible to receive for donations. VIA has been structured to be fully compliant and ensure that participants receive a receipt for the eligible amount of their generous gifts.*
- In VIA, individuals are encouraged to acquire and donate significant works to recipient institutions, the values of which are based upon their Adjusted Cost Base (i.e. what they paid for the works).
- In the future, participants may enjoy additional benefits from generous provisions within the ITA, where they make a gift that qualifies as Cultural Property to a designated institution in Canada.

*The Income Tax Act defines eligible amount of the gift in section 248(30).

Unique Incentives

- The ITA and the Cultural Property Export and Import Act (CPEIA) serve to encourage philanthropically-minded Canadians to contribute to the preservation of artistic, historic and cultural resources.
- At VIA, we believe that all the works acquired by participants in our program could be the subject of an application for designation as cultural property.
- In the future, where participants wish their collection to be considered for designation as cultural property, it must be donated to a designated institution or public authority specified by the Minister of Canadian Heritage. The institution would then make an application to the Canadian Cultural Property Export Review Board (CCPERB) to be considered for designation.

The Collections



Moos Heritage Collections is led by Walter Moos - one of the most recognized and respected leaders in the Fine Arts community. The Moos Collection is currently comprised of vintage photographs from the prestigious Sovfoto/Eastfoto Press Photo Archive.

www.mooscollection.ca

Sovfoto/Eastfoto Press Photo Archive

- Established in 1932, Sovfoto is recognized as the preeminent and most complete photographic archive of photojournalism from the Soviet sphere of influence in the 20th century.
- It is the only one of its kind outside of the National state archives in Moscow.
- There is an exceptionally strong precedent of this archive's cultural and monetary value in Canada.
- It represents a rich, visual repository for interdisciplinary studies, including photography, sociology, psychology and history.

Sovfoto/Eastfoto Archive



1944

Partisans and soldiers heading to fight the fascists, in the Slovak National uprising, August 29, 1944.



1968

"Prague Spring": Prague citizens tried to persuade bewildered Soviet soldiers that there was no civil war or counter-revolution in this country. .



1989

View of the balcony from which speakers addressed the rally. Vaclav Maly (in the center), one of the representatives of civil movements and initiatives. On the right is Vaclav Havel, Czechoslovak playwright, 1989.



1991

Overthrow of Enver Hoxha monument in Tirana in March 1991.



DeLeon White Vintage Images (DWVI) is a leading dealer of vintage press archives. The White Collection is currently comprised of photographs from the Chicago Tribune/ Chicago American Newspaper Archives.

www.whitecollection.ca

*Chicago Tribune/
American Press
Photo Archive*

- ▀ Represents a broad visual record of the events and people who influenced the course of regional, national and world history across the 20th century.
- ▀ Provides an unusually rich and complete narrative for the rise to prominence and evolution of a vibrant urban centre in North America.
- ▀ The associated resources – clippings files, captions, microfilm and card catalogues – significantly increase the archive’s value as a resource. This unrivalled value for research and study may prove to be its most defining and enduring feature.

Chicago Tribune/American Archive



1932

Gordie Brydson left and Donie McFadyen get together for a rush down the ice as the Chicago Shamrocks prepare for their championship series. Brydson, a right wing, led the American League in scoring last season, and McFadyen this year was voted the best left winger in the league.



1945

When Germany surrendered in May 1945, guys grabbed their gals and sealed history with a kiss. Here, sailor Don Newberg and girl friend, Bernadette Siemon, of Grand Rapids, Mich., kiss on State Street.



1953

The Chicago Herald-American examined styles of kissing, including the “dutiful peck.” Researchers say this peck on the cheek, often exchanged as “hubby dashes to the office . . . makes the heart yawn.”



1968

More like a scene out of a war movie, this armored personnel carrier is parked in the center of Madison street near Sacramento Avenue, a warning to looters.

The Collections *continued*

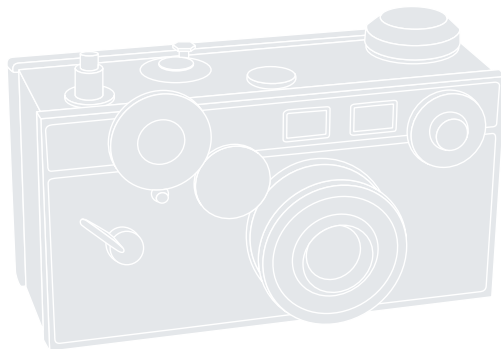
Enduring Value of Vintage Photographs

Leading educational institutions around the world, and in particular a number of prominent Canadian universities, possess substantial archival programs and facilities. Most, if not all, are capable, equipped and eager to receive and preserve these collections, using state-of-the-art archival procedures in support of their programs and in particular the academic research of their faculty and student body. These institutions have the archival capacity to ensure the secure, long-term preservation and aggregation of these valuable heritage and cultural assets in Canada.

From faculties as diverse as fine arts, history, sociology and the sciences, generations of students and professional scholars will benefit from access to vintage photographic images which chronicle the times in which we live and collectively represent the visual history of modern civilization.

In this way, VIA participants play a vital role in preserving a treasure trove of historically important and fascinating images for current students of culture and for future generations.

In many cases, international press and news agencies have vintage photographic archives which chronicle the evolution of our society over the past 150 years. The vintage photographs themselves are unique artifacts of unquestionable historic importance. As awareness of their iconic qualities grow in the marketplace, photos from these collections are virtually assured to increase in rarity and value over time.



*Kodak Argus C3
35 mm camera
Circa 1939*

Organizations We Support



Charitable Registration Number: 868987397RR0001

We are pleased to support Ecotecture: Centre for Ecological Art and Architecture.

Ecotecture's mandate focuses on education and the arts. In particular, the focus of this charitable organization is to educate the public on topics of sustainable, public and renewable art, resource conservation and the environment. Ecotecture has been a Canadian Registered Charity since 2001.

Ecotecture's President and Executive Director, Gerard Jennings played an instrumental role in processing and archiving 23,116 vintage Soviet Press Photographs donated as Cultural Property (Sovfoto: MacLaren Art Centre, 2001).

www.ecotecturecanada.org



The Cultural Heritage Association of Canada (CHA) is a national non-profit organization that promotes a greater appreciation of the Visual Arts across Canada and supports our public institutions' efforts to preserve, protect and grow our living cultural heritage. Participants in VIA are encouraged to become members of the CHA.

The CHA celebrates the excellence and innovation of visual artists across Canada and encourages active participation and enjoyment of art and culture by its members and all Canadians. To attain these goals the CHA organizes, presents and sponsors special events, lectures and educational initiatives.

The founding Directors of Cultural Heritage Association include some of the most prominent members of Canada's arts and cultural communities.

www.chaoc.com

Be Part of History

Join the thousands of Canadians making meaningful contributions to cultural and educational institutions while saving taxes.

By becoming a donor through VIA, you can play a key role in preserving original vintage photographs that record our collective history. Take action today.

Contact Us

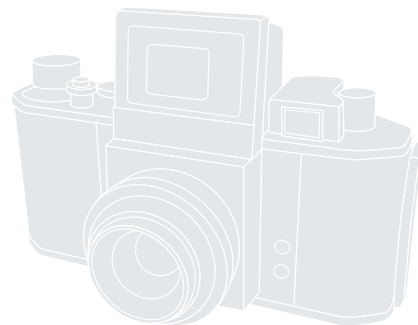
Please forward all enquiries and completed documentation to:

Sovereign Financial Solutions
1122 International Blvd., Suite 100
Burlington, ON L7L 6Z8
Phone: 905-319-9797
Fax: 905-319-1784

www.viaproject.ca
info@viaproject.ca

SPREAD THE NEWS Encourage friends & family to participate.

*Japanese SLR
35mm film, the Asahiflex IIb,
Circa 1954*



Everyone considering participation in the *VIA Project* is encouraged to seek their own tax advice in respect of their individual tax considerations and all materials, documents, and promotions associated with or connected to the *VIA Project*.

Federal Tax Shelter Identification Number TS075804, Quebec Tax Shelter Identification Number QAF-10-01404. This identification number issued for the Program shall be included in any return filed by the Participant. Issuance of the identification number is for administrative purposes only and does not in any way confirm the entitlement of the Participant to claim any tax benefits associated with the Program.

Photos courtesy of *Sovfoto/Eastfoto* and *Chicago American/Tribune*



Vintage Iconic Archives

COLLECT
DONATE
PROSPER

www.viaproject.ca

1122 International Blvd., Suite 100
Burlington, Ontario
L7L 6Z8