

Sample – Official Donation Receipts

There have been changes to the requirements for official donation receipts. To make issuing receipts as simple as possible for charities and still meet the necessary requirements, we have provided sample official donation receipts. Different receipts correspond to different circumstances. Please note that these receipts contain the information that must be provided according to the *Income Tax Act*. However, they are only a guide and your receipts do not have to appear exactly as presented but must contain all the relevant information.

Sample 1 - Cash gift (no advantage)

This is the most common scenario. The items in this sample receipt should be included on your official donation receipt if the donor or any other person receives nothing in return for the gift. For example, the donor makes a cash (or cheque) gift of \$20. There is no **advantage** received or receivable by the donor or any other person for the gift. Therefore, the **eligible amount of the gift** is \$20.

Sample receipt #1 - Cash gift (no advantage)

Official Donation Receipt For Income Tax Purposes		0001
Charity name _____	Canadian charity address _____	Charity BN/ Registration # _____
Date donation received _____		Donated by _____ First name, initial, last name
		Address _____ _____ _____
Eligible amount of gift for tax purposes _____		Date receipt issued _____
		Location receipt issued _____
		Authorized signature _____
For information on all registered charities in Canada under the <i>Income Tax Act</i> please visit: Canada Revenue Agency www.cra.gc.ca/charities		

Sample 2 - Cash gift with advantage

The items in this sample receipt should be included on your official donation receipt if the donor or any other person receives something in return for the gift i.e., meal, golf tournament, book etc. For example, the donor pays \$50 to attend a fundraising luncheon where the only consideration received is a meal valued at \$20. The **total amount received by the charity** is \$50 and the **value of the advantage** (the meal) is \$20. Therefore, the **eligible amount of the gift** is \$30.

If the amount of the **advantage** exceeds 80% of the **fair market value** of the gift, the charity is advised to contact the CRA before issuing a receipt.

Sample receipt #2 - Cash gift with advantage

Official Donation Receipt For Income Tax Purposes		0001
Charity name	Canadian charity address	Charity BN/ Registration #
Date donation received _____		Donated by _____ First name, initial, last name
Total amount of cash received by charity _____ A		Address _____ _____ _____
Value of advantage _____ B (cash/ fair market value of property or services)		Date receipt issued _____
Eligible amount of gift for tax purposes _____ C (line A minus line B)		Location receipt issued _____
		Authorized signature _____
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Sample 3 - Non-cash gift (no advantage)

The items in this sample receipt should be included on your official donation receipt for a non-cash gift from a donor if the donor or any other person receives nothing in return for the gift. For example, the charity receives a non-cash gift of a piece of artwork with an appraised value of \$1,500 and there is no **advantage** received or receivable by the donor or any other person for the gift. Therefore, the **eligible amount of the gift** is \$1,500.

Sample receipt #3 - Non-cash gift (no advantage)

Official Donation Receipt For Income Tax Purposes		0001
Charity name _____	Canadian charity address _____	Charity BN/ Registration # _____
Date donation received _____		Donated by _____ First name, initial, last name
		Address _____ _____ _____
Eligible amount of gift for tax purposes _____ (Fair market value of property)		Date receipt issued _____
		Location receipt issued _____
		Authorized signature _____
Description of property received by charity _____ Appraised by _____ Address of appraiser _____		
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Sample 4 - Non-cash gift with advantage

The items in this sample receipt should be included on your official donation receipt for a non-cash gift if the donor or any other person receives something in return for the gift. For example, the charity receives a house valued at \$100,000 and the donor receives an advantage of \$20,000 in cash. Therefore, the **eligible amount of the gift** is \$80,000.

If the amount of the **advantage** exceeds 80% of the **fair market value** of the gift, the charity is advised to contact the CRA before issuing a receipt.

Sample receipt #4 - Non-cash gift with advantage

Official Donation Receipt For Income Tax Purposes		0001
Charity name	Canadian charity address	Charity BN/ Registration #
Date donation received _____		Donated by _____ First name, initial, last name
Total amount received by charity _____ A (fair market value of property)		Address _____ _____ _____
Value of advantage _____ B (cash/ fair market value of property or services)		Date receipt issued _____
Eligible amount of gift for tax purposes _____ C (line A minus line B)		Location receipt issued _____
Description of property received by charity _____ Appraised by _____ Address of appraiser _____		Authorized signature _____
For information on all registered charities in Canada under the <i>Income Tax Act</i> please visit: Canada Revenue Agency www.cra.gc.ca/charities		

Terms and Definitions

Official Donation Receipt For Income Tax Purposes

Statement that the receipt is official for tax purposes.

001

Sample serial number of receipt.

Charity name

Name of charity as recorded with the Minister.

Canadian charity address

Canadian address of charity as recorded with the Minister.

Charity BN/ Registration#

The registration number as assigned by the Minister.

Date donation received

If the donation is a cash donation, use either the day on which or the year during which the donation was received.

If the donation is a non-cash gift, use the day on which the donation was received.

Total amount received by charity

The **fair market value** of property received from the donor. Fair market value generally means the highest price, expressed in dollars, that a property would bring in an open and unrestricted market, between a willing buyer and a willing seller who are knowledgeable, informed, and prudent, and who are acting independently of each other.

Value of advantage

Total amount of all benefits provided to donor or any other person for the gift. (i.e., value of books, meals, golf tournaments etc.)

Eligible amount of gift for tax purposes

This is a new term used in the *Income Tax Act* to refer to the amount that the donor can claim for tax purposes for the donation.

Description of property

A brief description of property received by charity.

Appraised by

Name of appraiser if property is appraised.

It is recommended that property be appraised if the value is over \$1,000. However, there is no legal requirement to have property appraised. If the property has been appraised, the name and address of the appraiser must be provided. If the property has not been appraised, the charity must be able to substantiate the value of the property.

Address of appraiser

Address of appraiser if property appraised.

It is recommended that property be appraised if the value is over \$1,000. However there is no legal requirement to have property appraised. If the property has been appraised, the name and address of the appraiser must be provided. If the property has not been appraised, the charity must be able to substantiate the value of the property.

Donated by

Name of the donor including, in the case of an individual, the donor's first name and initial.

Address

Address of the donor.

Date receipt issued

The day on which the receipt was issued.

Location receipt issued

Place or location receipt was issued.

Authorized signature

The signature of an individual who has been authorized by the charity to acknowledge donations.

Canada Revenue Agency www.cra.gc.ca/charities

A listing of all registered charities under the *Income Tax Act*.