

Receipting: Required Information on Receipts

Introduction (Slide 1)

This module looks at the information that must appear on an official donation receipt.

Required Information (Slides 2-4)

An official donation receipt must include at least the following information, in a manner that *cannot be readily altered*:

- ❖ a statement saying that it is an official receipt for income tax purposes
- ❖ the charity's BN (Business Registration Number)
- ❖ name and address in Canada as recorded with the Canada Revenue Agency
- ❖ the serial number of the receipt
- ❖ the place or locality where the receipt was issued
- ❖ if it is a cash donation, the day and year on which the charity received the donation
- ❖ the day on which the charity issued the receipt, if that day differs from the date on which the charity received the donation
- ❖ the full name (including middle initial) and address of the donor
- ❖ the amount of the gift, if the gift was a cash donation.
- ❖ the value and description of any advantage received by the donor
- ❖ the eligible amount of gift
- ❖ the signature of an individual authorized by the charity to acknowledge donations
- ❖ the name and website address of the Canada Revenue Agency at www.cra-arc.gc.ca/charities

Additional Elements (Slide 5)

For non-cash gifts (gifts-in-kind), these additional elements are required:

- ❖ the day on which the charity received the donation (if it is not already indicated)
- ❖ a brief description of the property transferred
- ❖ the name and address of the appraiser of the property, if an appraisal was completed
- ❖ the fair market value of the property in place of amount of gift above or deemed fair market value if applicable

Sample Receipts (Slides 6-9)

Sample Receipt #1 — Cash Gift (No Advantage)		
Official Donation Receipt for Income Tax Purposes		Receipt #0006
Charity name	Charity's Canadian address	Charity BN/Registration#
Date donation received:	Donated by:	(first name, initial, last name)
Donor address:		
Eligible amount of gift for tax purposes:		
Date receipt issued:		
Location issued:		
Authorized signature:		
For information on all registered charities in Canada under the Income Tax Act please visit: Canada Revenue Agency www.cra.gc.ca/charities		

Sample Receipt #2 — Cash Gift with Advantage

Official Donation Receipt for Income Tax Purposes **Receipt #0006**

Charity name _____ Charity's Canadian address _____ Charity BN/Registration# _____

Date donation received: _____ Donated by: _____ (first name, initial, last name)

Donor address: _____

Total amount of cash received by charity: _____ **A**

Value of advantage: _____ **B**
(cash/fair market value of property)

Eligible amount of gift for tax purposes: _____ **C**
(line A minus line B)

Date receipt issued: _____

Location issued: _____

Authorized signature: _____

For information on all registered charities in Canada under the Income Tax Act please visit:
 Canada Revenue Agency www.cra.gc.ca/charities

Sample Receipt #3 — Gift-in-Kind (No Advantage)

Official Donation Receipt for Income Tax Purposes **Receipt #0006**

Charity name _____ Charity's Canadian address _____ Charity BN/Registration# _____

Date donation received: _____ Donated by: _____ (first name, initial, last name)

Donor address: _____

Eligible amount of gift for tax purposes: _____
(fair market value of property)

Description of property received by charity: _____

Appraised by: _____

Address of appraiser: _____

Date receipt issued: _____

Location issued: _____

Authorized signature: _____

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Sample Receipt #4 — Gift-in-Kind with Advantage

Official Donation Receipt for Income Tax Purposes		Receipt #0006
Charity name	Charity's Canadian address	Charity BN/Registration#
Date donation received:	Donated by: (first name, initial, last name)	
Donor address:		
Total amount of cash received by charity:		A
Value of advantage:		B
<small>(cash/fair market value of property)</small>		
Eligible amount of gift for tax purposes:		C
<small>(line A minus line B)</small>		
Description of property received by charity:		
Appraised by:		
Address of appraiser:		
Date receipt issued:		
Location issued:		
Authorized signature:		
For information on all registered charities in Canada under the Income Tax Act please visit: Canada Revenue Agency www.cra.gc.ca/charities		

Notice *(Slide 10)*

Information in this module is provided for general educational purposes and not as legal or accounting advice. Consult a lawyer or accountant for professional advice.

Information is accurate as of January, 2009.

For changes after this date, consult Canada Revenue Agency.