

Tax Receipt Eligibility Fact Sheet

Tax receipts and regulations

In Canada, only registered charities can issue tax receipts for donations that qualify for a charitable tax credit. In order to maintain its charitable status (charitable registration number 11882 9902 RR0001), Development and Peace – Caritas Canada must issue tax receipts in accordance with the Canada Revenue Agency's regulations.

A tax receipt is issued for all donations of \$10 or more, as long as the donation complies with the organization's Gift Acceptance Policy. Here are the eligibility guidelines for donations collected during fundraising activities.

Eligible Donations

A tax receipt can be issued for any donation of \$10 or more, as long as the donor has not received any advantage or benefit for the donation. The tax receipt must be issued to the donor.

Development and Peace accepts gifts that combine the contributions collected during a fundraising activity. However, information must be provided for each donor who wishes to receive a tax receipt. To help you, a donation form is available online at devp.org/lent/fundraising.

Example of activities eligible for a tax receipt:

THINKfast, Solidarity Calendar, Walk-a-thon, Change jar

Partially Eligible Donations

Events or activities where donors receive an advantage in exchange for their donation are partially eligible for a tax receipt, whereby the «fair market value» of the advantage is deducted from the receipted amount. Example: The admission fee for a fundraising dinner is \$25 and the value of the dinner is \$10. Therefore, a tax receipt in the amount of \$15 will be issued. If you have any questions about partially eligible donations, please do not hesitate to contact us.

Example of activities that are partially eligible for a tax receipt:

Shrove Tuesday bake sale, Soup and bun dinner, Movie night and Silent auction

Ineligible Donations

Games of chance and raffles are not eligible for a tax receipt.

Example of activities that are ineligible for a tax receipt:

50/50 Raffle, Auction draw, Garage sale

Any questions? Please contact us at info@devp.org.



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