

## Tax Receipting Guidelines

### Tax receipting guidelines

St. Paul's Foundation will issue charitable tax receipts upon request in accordance with the Canada Revenue Agency rules and regulations for charitable tax receipting. For the most current information regarding tax receipting, please refer to [www.canada.ca/charities-giving](http://www.canada.ca/charities-giving).

It is important to understand the rules about charitable tax receipts as you begin planning your event. Please refer to the above mentioned CRA website or contact the St. Paul's Foundation office at 604-682-8206 with specific questions or concerns.

- Charitable tax receipts can be issued to individuals or organizations that make a monetary donation, provided that the donor has not received any benefit such as product or a service from the donation.
- Online donors will receive a tax receipt for gifts of \$5 or more, via email, immediately after their gift is made.
- Offline donors (cash/cheque) will receive a tax receipt for gifts of \$20 or more. Tax receipts for offline donations of less than \$20 will only be issued upon request.
- St. Paul's Foundation requires the following information before issuing a tax receipt:
  - Donor's first and last name
  - Complete mailing address
  - Donation amount
  - Name and date of event
- The total value of issued tax receipts cannot exceed the net proceeds of the event
- In order to keep administrative costs down, we ask that cash be submitted in the form of one cheque (payable to St. Paul's Foundation) and includes all relevant information, name and date of the event along with a list of donors who require tax receipts (if applicable). We can provide forms or templates to help with the collection of this information.

**Please note:** A business/acknowledgement receipt can be provided to sponsors or for corporate contributions as proof of payment. This letter can be used by companies to claim contributions as business or promotional expenses. This is issued in place of a tax receipt.

### Donations that are not eligible for tax receipts

- Purchase of auction items, gaming/raffle tickets (such as 50/50s)
- Event entry fees
- Purchase of goods or services
- Donation of in-kind items and/or services
- Corporate event sponsorships

*St. Paul's Foundation reserves the right to exclude other gifts from being eligible for tax receipts which do not meet St. Paul's Foundation's gift acceptance policies, as determined by St. Paul's Foundation, in its sole discretion.*