



FINANCE TRAINING

DONATION RECEIPTS

DONATION RECEIPTS

A donation receipt issued by a SSC that is a registered charity must contain the following information:

- A statement that it is an official receipt for income tax purposes
- The name & address of the charity as on file with the CRA
- A unique serial number
- The registration number issued by the CRA
- The location where the receipt was issued (city, town, municipality)
- The date or year the gift was received

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- The date the receipt was issued
- The full name, including middle initial, & address of the donor
- The amount of the gift
- The amount & description of any advantage received by the donor
- The eligible amount of the gift
- The signature of an individual authorized by the charity to acknowledge gifts
- The name and website address of the CRA

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Sample Donation Receipt #1: Cash Gift No Advantage

Official donation receipt for income tax purposes

Receipt # XXXXX

 **Charity or qualified donee name**
Address
Charitable registration #: 000000000 RR 0000*

Receipt issued _____ **DD/MM/YYYY**
Location issued _____ **City, Prov.**

Donated by _____
(First and last name, and initial)

Address _____

Donation received _____ **Amount of gift** _____
(Date or year)**

Eligible amount of gift

Authorized signature: _____


Canada Revenue Agency - canada.ca/charities-giving

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Sample Donation Receipt #2: Cash Gift with Advantage

Official donation receipt for income tax purposes

Receipt # XXXXX

 Charity or qualified donee name _____
Address _____
Charitable registration #: 000000000 RR 0000* Location issued _____ City, Prov.

Donated by _____
(First and last name, and initial)

Address _____

Donation received _____
(Date or year)**

Total \$ received by charity _____ A Eligible amount of gift _____ C
(Line A minus Line B)

Value of advantage _____ B
(Cash/Fair market value of property)

Description of advantage _____

Authorized signature: _____


Canada Revenue Agency - canada.ca/charities-giving

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Sample Donation Receipt #3: Non-Cash Gift No Advantage

Official donation receipt for income tax purposes

Receipt # XXXXX

 **Charity or qualified donee name**
Address
Charitable registration #: 000000000 RR 0000*

Receipt issued ____ DD/MM/YYYY
Location issued ____ City, Prov.

Donated by _____
(First and last name, and initial)
Address _____

Donation received _____
(Date)
Amount of gift _____
(Fair market value of property)
Eligible amount of gift _____
(Fair market value of property)

Description of property donated _____
Fair market value appraised by _____
Address of appraiser _____

Authorized signature: _____


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Sample Donation Receipt #4: Non-Cash Gift With Advantage

Official donation receipt for income tax purposes

Receipt # XXXXX

 Charity or qualified donee name _____
Address _____
Charitable registration #: 000000000 RR 0000* Location issued _____ City, Prov.

Donated by _____
(First and last name, and initial)
Address _____

Donation received _____ Amount of gift _____ A
(Date) (Fair market value of property)

Value of advantage to _____ B Eligible amount of gift _____ C
(Cash/Fair market value of property) (Line A minus Line B)

Description of property received _____
Fair market value appraised by _____
Address of appraiser _____
Description of advantage _____

Authorized signature: _____

Canada Revenue Agency - canada.ca/charities-giving

NOTE: Anyone wishing to perform a service at no charge & requesting a tax receipt for the value of their time: This is an unacceptable practice & can result in a loss of charitable status. The proper manner to accomplish this is for the service provider to issue an invoice to the SSC. SSC pays the invoice. Service provider then writes a cheque back to the SSC for which they are provided with a tax receipt for the amount of their donation.

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NOTE:

You can use Sample 4 for all your receipts, since it includes info for all types of gifts.

Refer to CRA website for further clarification on issuing receipts:

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts.html>



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