

2011 GIFT IN KIND CHARITABLE RECEIPT REQUEST

- **Please use this form when receipts are required for gifts in kind or donated items to your employee campaign.**
- Use the *SPECIAL EVENT RECEIPT REQUEST* form to receipt for donated funds during special events like casual days, hair shaving, etc.
- For more information on items eligible for receipting, please visit myUnitedWay.ca or contact your campaign representative at (780) 990-1000.

How to Claim a Receipt:

- **Complete 2011 Donated Item Tax Receipt Form** – the donor is required to include their full name, address and a list of items donated including the fair market value or cost of each item.
- **Proof of Purchase** – a gift in kind will only be processed if a proof of purchase (**original receipt or invoice**) is provided. If submitting an invoice, it must be certified by the donor and marked **“Paid in Full”** by the donor. **Receipts will not be processed without proper documentation.**
- **High Value Previously Owned Items** – for this type of donation (e.g. furniture, antiques, furs, artwork, etc.) an appropriate third party valuation is required. If the item is valued over \$1,000, a third party appraisal is required (appraiser’s name & address must be documented).
- **Receipt** – The Information Services Department will produce a tax receipt equal to the value indicated on the invoice or appraisal (less GST). The receipt will clearly indicate that the donation is a “gift in kind”. All receipting for donated items is subject to approval of United Way’s Finance Department.

Other Items:

- **InKind Donated Merchandise from Inventory** – A charity may issue an official receipt to a business for the fair market value of merchandise gifts out of inventory (e.g. Flowers for an auction). To claim a charitable receipt however, the business **must include an invoice marked “Gift Donation”** in the amount equivalent to the gift’s fair market value in income.
- **Donated Gifts to an Auction** – An official tax receipt can be issued if the amount on the receipt is verified by proof of purchase or a third party appraisal.

Examples of InKind Donations Not Covered

The following items **do not qualify for a receipt** under the CRA regulations:

- **Gift Certificates** – provided by the vendor, does not qualify for a tax receipt.
- **Service Donations** – contributions of services (e.g. time, vacation rentals, condos, and skill) do not qualify for a tax receipt except in very special circumstances.
- **Homemade Gifts** – contributions of homemade gifts (e.g. baking items or crafts) do not qualify for a tax receipt.

