

Receipting Information



What monetary donations to United Way are receiptable? A donor may receive a tax receipt for voluntary donations by cash, cheque, credit card, payroll deduction and automatic bank withdrawal. Donations qualifying for a receipt must be accompanied by a United Way pledge form.

What monetary donations to United Way are not receiptable? Special event contributions such as draw tickets, 50/50 and lottery tickets, auction and garage sale purchases, coin drives and food purchases are not eligible for a tax receipt. When an individual receives something of value in return (or the chance to receive something of value in return) the contribution is not receiptable.

Casual Day Donations: Casual Day donations over \$10 per year are receiptable, if the organization submits a list of those employees who donated and the cash donations. Payment of Casual Days through payroll deduction are receiptable on a T4 slip.

Special Event Receipting: If Special Event receipts are needed for contributions please submit an explanation of the type of event held (e.g. chicken wing eating contest), the reason for a receipt request and the full name and mailing address of individual(s) who have requested a receipt.

Donations of Gift Certificates: Businesses donating a gift certificate for products or services that they normally sell are not eligible for a tax receipt. However, individuals who purchase a gift certificate and donate it are eligible to receive a tax receipt for the value of the certificate.

Donations of Goods from an Individual to a Charitable Auction or Draw: Donations of items for use during an employee campaign (except homemade items) would be receiptable by a "gifts in-kind" tax receipt. Requests for "gifts in-kind" tax receipts should be submitted with special event money and supported by the following: a detailed description of the item, fair market value of the item and supporting documentation (i.e. receipt, paid invoice, independent appraisal if value exceeds \$1,000), date the item was donated, name and address of the donor and a letter from Employee Campaign Chair stating that the item was used during the campaign.

Donations to a bake sale/auction/draw from an individual: Donations of old clothing, used furniture, home baking, crafts, etc. are not receiptable. An exception may be made for articles of unusually high value. The difference is where used furniture becomes antique and hobby crafts become art.

Donations of goods from a business to a charitable auction or draw: A business donating items out of inventory or items that they normally sell are eligible for a "gifts in-kind" tax receipt. The business must supply documentation to support the value of a donation to receive the receipt. The invoice must include the name and address of the business.

Donations of services: Contributions of services are not receiptable (i.e. musical performances, accounting services, etc). However, should the person providing the service voluntarily donate the fee paid to them back to United Way, a receipt for that donation could then be issued.

Licensing for prize draws, lotteries and 50/50 draws: All of these special event fundraisers legally require an Alberta Gaming Licence. Contact your United Way representative for more information.

Guidelines are subject to change and are governed by Canada Revenue Agency. These guidelines can be reviewed at www.cra-arc.gc.ca.

For more information on receipting, call your United Way Representative at 780.990.1000.