GIFTS AND DONATION

A Tax receipt **CANNOT** be issued if the donor asks that the gift/donation to be directed to a specific person or family. A donor cannot choose a specific beneficiary for their gift.

A Tax Receipt **CAN** be issued if the donor asks that their gift/donation be used in a particular program of the organization as long as there is no benefit to the donor or anyone not at arms length to the donor.

The qualified organization must be able to use the gift within the particular program as it sees fit. If the donor retains control, the donation is no longer considered a gift at law and a receipt cannot be issued.

GIFTS THAT ARE NOT ELIGIBLE FOR RECEIPTS

Some gifts, such as money received in response to a direct mail campaign, are eligible for a tax receipt for the full amount of the donation. Some gifts are eligible for a receipt for only part of the amount of the donation. Other gifts are not eligible for a tax receipt at all.

The amount of the gift that is eligible for a receipt (eligible amount), may be difficult to determine. If the value of the gift, and the value of any advantage given in return for the gift, can't both be determined, the Canada Revenue Agency (CRA) does not allow a tax receipt to be issued.

Also, CRA generally does not allow tax receipts to be issued for the following:

- Donations received as a result of an obligation or inducement
- Donations of services
- Pledges
- Gift cards and certificates
- The purchase of goods or services from a charity
- Donations directed to specific individuals, families, or non-qualified donees
- Donations for the benefit of the donor
- Lottery or raffle tickets

The Archdiocese of Regina applies these rules, policies, and guidelines to determine if a charitable donation receipt can be issued. The Financial Officer of the Archdiocese of Regina will consult with others as is necessary and is the sole authority in determining whether a charitable donation receipt will be issued for a given donation or gift.