

## **Tax Receipting Guidelines for fundraising events**

Thank you for hosting a fundraiser for CPAR. Please keep in mind these Canada Revenue Agency guidelines when hosting your event.

CPAR Cannot Issue tax receipts for:

- Donations of service.
- Any portion of the purchase of a lottery ticket.
- Donations of used clothing, furniture etc.
- Donations of merchandise from a company's retail stock or is a deductible business/marketing expense
- Donations of gift certificates received directly from the issuer. If the donor of the gift certificate has bought the gift certificate from a third party, then CPAR can issue a receipt to the donor.
- Any amount paid to the charity such as corporate sponsorship where a business displays their logo at an event or on promotional materials.

CPAR CAN issue tax receipts for:

- Cash donations \$10 and over
- The difference between the purchase price of a ticket to attend a dinner or like event and the fair market value of the advantage (including food, entertainment etc). The amount of the advantage received by the donor cannot exceed 80% of the fair market value of total property transferred. If the value is less than 10% of the property transferred or \$75, the advantages are considered too small to affect the amount of gift, and a receipt with the full amount can be issued.
- The fair market value of a gift-in-kind (doesn't include gift of services). The value of a gift-in-kind is determined by the lesser of the donor's cost to acquire the item or highest price that the property would bring in an open and unrestricted market. **CPAR will require an estimate of appraisal for the item.**

### **NOTE:**

Please have everyone who gives a donation (cash, cheque, etc) fill out the donation form in order to receive a tax receipt. All cheques should be made payable to CPAR. CPAR requires a complete record of accounting details (showing revenue and expenses) for your event. Also, tax receipts can only be issued for an amount equal to or less than the amount of cash received by our office. If net proceeds are provided, tax receipts cannot be issued for the gross amount. All tax receipts issued by CPAR are subject to approval by our office and the procedures of the Canada Revenue Agency. For more information on tax receipting guidelines please visit [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)

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