

Appendix 1

Gift in Kind Tax Receipt Request

Use this form when an individual wants a tax receipt for a physical item that was purchased and donated to the College.

Questions? Contact us at advancement@confederationcollege.ca or call the Advancement team at 807-475-6322



1450 Nakina Drive
Thunder Bay, ON P7B 0E5
P: (807) 475-6322

How to claim a receipt:

- 1. Complete Gift-in-Kind Form In Full** - the donor is required to include their full name, address and list of items donated including the fair market value or cost of each item. (See reverse for form.)
- 2. Include Proof of Purchase** - a Gift-in-Kind receipt will only be processed if a proof of purchase (e.g. itemized store receipt or invoice) is provided. The invoice must be marked "Paid in Full by the donor."

For previously owned Items - if the item being donated was previously owned (e.g. furniture, antiques, furs, vehicles, artwork. etc.) a valid third party appraisal indicating the value must accompany the Gift-in-Kind form.

For a donation of merchandise from (store) inventory - a charity may issue an official tax 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 tax receipt, the business must include an invoice marked "Gift Donation" in the amount equivalent to the gift's fair market value in income.

- 3. Submit Gift-in-Kind form and receipts to Advancement for review & approval.** (Email all documents to advancement@confederationcollege.ca). The Advancement & External Relations Department will produce a tax receipt equal to the value indicated on the invoice appraisal (less GST). The receipt will clearly indicate that the donation is a Gift-in-Kind.

Examples of donations that do not qualify for a receipt:

An item that was purchased and donated to, and used by, Confederation College, may qualify for a Gift-in-Kind tax receipt.

The following items do not qualify for a receipt under Canada Revenue Agency regulations:

- **Purchasing items at a fundraising event or auction** - you will not receive a tax receipt if the price you paid is less than 25% above the fair market value of the item.
- **Gift Certificates** - provided by the business or vendor, do not qualify.
- **Service Donations** - contributions of services (e.g. time, vacation rentals, condos, and skills like hairdressing or yoga instruction) do not qualify for a tax receipt.
- **Homemade Gift** - contributions of homemade gifts (e.g. baking items, artwork or crafts) do not qualify.
- **Discounts** - discounts of services or goods (the price reductions by vendor) do not qualify for a receipt.
- **Catering for a Confederation College event** - contributions of food/beverages provided at a special event do not qualify for a tax receipt.

Gift in Kind Tax Receipt Request

Use this form when an individual or organization wants a tax receipt for an item that was purchased and donated to, and used in, a workplace silent auction, raffle or fundraiser.

For all other items or special events, refer to CRA's website or Confederation College's Receipting Guide at canada.ca/en/revenue-agency

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Step 1 - Donor to complete step one in full if they require a charitable receipt

Name		Telephone #
Address		Email
City	Province	Postal Code
Donated item description		Fair Market Value! Do not include GST!
		\$
		\$
Total		\$

Step 2 - Department Acknowledgment (completed by Department receiving the gift)

Department Name:		
Dean/Chair/Designate:		
Email:		Telephone #
Description (What will this item be used for?)		Date:

Step 3 - Attach original proof of purchase

A receipt will only be issued if proof of fair market value is provided.

<input type="checkbox"/> Standard proof of purchase* (e.g. itemized store receipt or invoice marked paid). <small>*Proof of purchase must list each item donated & corresponding value. (Credit/debit receipts are not sufficient.)</small>	<input type="checkbox"/> Third Party Valuation from a reputable source.
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Step 4 - Donor and workplace certification (Please check boxes below & include both signatures)

I certify that the value of the receipt request represents fair market value as described by CRA and the item *will be used by Confederation College.*

I understand that Confederation College may request additional documentation and/or will not issue an official tax receipt if, in their opinion, this does not meet CRA or Confederation College guidelines. *(Please check)*

Item donated by:	Item received by:
Donor signature:	College Rep. signature:
Date:	Date:

Step 5 - Completed tax receipt requests should be sent to Confederation College Department of Advancement *Requests must be received by December 31.*

Internal use only	1 Account #/ Department	2 Director Approval	2a >\$500,000 President	3 Date Processed
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