



# TAX RECEIPTING GUIDE

The Disability Foundation follows rules and regulations as outlined by Canada Revenue Agency. Please review the below information before planning your event.

## Eligible to Receive a Tax Receipts

- Donations (valued at \$25 or more), if all donation information is received by December 31st of the event year.
- To issue your donors a receipt we require the following information:
  - Donor Full Name
  - Mailing Address
  - Donation Amount
  - Email Address
  - Phone Number
- Donors that provide a monetary donation where no value is received by them (ie. marketing exposure, tickets, sponsorship, goods and services)
  - *Note: Split receipting for event tickets requires proof of fair market value of all benefits received.*

## Non-eligible for a Tax Receipt

- If a donor receives something in return for their money, it is considered a purchase, not a donation, and is not eligible for a tax receipt.
- Donations that are not eligible for tax receipts include:
  - Raffle and gaming tickets
  - Auction items and gifts with a benefit received
  - Purchased goods or services
  - Donated services and items for advertising purposes
  - Corporate sponsorships.
- Tax receipts must be for the true donor. Where the fundraiser collects funds from the general public and pays the amount to a registered charity, the individual fundraiser is not entitled to a charitable donation receipt. The fundraiser acts as an “agent” for the persons (donors) from whom the funds are collected.

**For the most current tax receipting information, please refer to  
<https://www.canada.ca/en/services/taxes/charities>**