

TAX DEDUCTIBLE CHARITABLE RECEIPTS

Background

The Northwest School Division is a Registered Charity under the guidelines set out by the Canada Custom and Revenue Agency and as such, when requested, may issue tax-deductible charitable receipts.

Procedures

1. The Division reserves the right to decline any donation.
2. Donations received may be in the form of cash, property or equipment.
3. Gifts of service and promises of services are not eligible.
4. Gift Certificates donated by the issuer do not constitute property and are not eligible. However a purchased gift certificate then donated can be considered as a donation.
5. Sponsorship and advertising are not eligible.
6. When requested, a tax-deductible charitable receipt will only be issued for donations equaling or exceeding a fair market value of \$20.
7. A request for a tax-deductible charitable receipt shall be submitted to Division office on Form 523-1 Request for Charitable Receipt. This form request must be signed by the school administrator. An official receipt will be issued and mailed to the Donor's address shown on the form.
8. Charitable Donations are gifts intended to benefit all students and therefore a tax-deductible charitable receipt may not be issued if the donor has directed that a specific person/and/or student receive the donation. However, a receipt may be issued for donations that are subject to general direction (e.g. donations to be used by a particular program.)
9. Any activity that requires participants to first demonstrate a certain skill level, for example through a qualifying time or a winning record, does not qualify as a charitable activity (i.e. competitive events).
10. If uncertain whether a gift qualifies as a charitable gift, please contact the Supervisor of Accounting.

Reference: Income Tax Act
Canada Custom and Revenue Agency

Approved: November 28, 2018