

Form 2: Gift in Kind Tax Receipt Request

Use this form when an individual 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 United Way's Tax Receipting Guide at www.myunitedway.ca/campaign.

Questions? Contact us at campaignsupport@myunitedway.ca or call the campaign support team at 780-990-1000.



United Way
Alberta Capital Region
myunitedway.ca

15132 Stony Plain Road
Edmonton, AB T5P 3Y3
P: (780) 990-1000 F: (780) 990-0203

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, 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 United Way for review & approval.** (Email all documents to campaignsupport@myunitedway.ca or mail them to the address above.) United Way's Finance 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. Receipts are distributed in February of following year.

Examples of donations that do not qualify for a receipt:

An item that was purchased and donated to, and used in, a United Way workplace silent auction, raffle or fundraiser 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 United Way event** - contributions of food/beverages provided at a special event do not qualify for a tax receipt.

Form 2: Gift in Kind Tax Receipt Request

Use this form when an individual 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 United Way's Tax Receipting Guide at www.myunitedway.ca/campaign.

Questions? Contact us at campaignsupport@myunitedway.ca or call the campaign support team at 780-990-1000.



United Way
Alberta Capital Region
myunitedway.ca

15132 Stony Plain Road
Edmonton, AB T5P 3Y3
P: (780) 990-1000 F: (780) 990-0203

Step 1 - Donor to complete the form in full if you 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 - Event coordinator to complete the following

Organization's name		
Address		
Name of event coordinator		Telephone #
Special event description (What was this item used for?)		Date of event:

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"/> Conditional approval from United Way Finance Department (e-mail is attached). Get conditional approval here .
--	--

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 has been used to raise monies for United Way. *(Please check)*

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

Item donated by:	Item received by:
Donor signature:	Event coordinator signature:
Date:	Date:

Step 5 - Completed tax receipt requests should be sent to United Way

Requests must be received by December 31.

Internal use only	1 Account #	2 Campaign Manager Approval	2a >\$1,000 Director Finance	3 Processed
-------------------	-------------	-----------------------------	------------------------------	-------------