

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 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.



United Way
Alberta Capital Region
myunitedway.ca

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

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, home mailing address and the 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."
 - a.** 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.
 - b.** 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:** 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.

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Step 1 - Donor to complete the form in full if you require a charitable receipt

Name		Telephone #
Home 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 .
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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 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
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