

CHARITABLE DONATION RECEIPTS

The following information is to assist parishes in issuing receipts to parishioners and maintaining their records.

Book and Records

A registered charity must keep accurate books and records and should retain its books and records as follows:

- Duplicate receipts must be retained for a minimum of two years from the end of the calendar year in which the donations were made;
- Books and records, together with receipts and vouchers containing the transactions of the charity from year-to-year, must be held for a minimum of six years from the end of the fiscal period in which they relate;
- The following must be kept as long as the charity remains registered and for two years after the registration is revoked:
 - All records of any donations, that are subject to a direction by a donor that the property given be held by the charity for a period of not less than 10 years;
 - Minutes of meetings of the executive (Parish Council)
 - Minutes of meeting of the members (i.e. Finance Committees, Fundraising committees)
 - All governing documents and by-laws.

Books and records may be destroyed **only** when written permission from the Minister has been received.

Contents of Receipts:

- The amount of the donation (cash or FMV if in-kind)
- "Amount of Advantage"
- "Eligible Amount"
- CRA name and website address
- Name of Charity
- Address of Charity
- Registered Number of Charity
- Serial number of Receipt
- Day Donation received
- Day Receipt was issued (if different from day donation received)
- Name of Donor (first name and initial if an individual)
- Complete Address of Donor
- Signature of Authorized individual of Charity
- Statement that "An official receipt for income tax purposes"

All income tax receipts must be signed by an authorized person, and must bear its own serial number. In addition, where the donation is a gift of property other than cash, the fair market value of the property at the time the gift was made, as well as the date of the gift, a description of the property, and the name and address of the appraiser (if any) of the property is required.

Lost or Spoiled Receipts:

To replace a lost official receipt, a parish may issue a replacement which must contain all required information plus a notation to the effect that Athis cancels and replaces receipt # (insert the serial number of the lost receipt@). The charity=s copy of the lost receipt must be retained and marked Acancelled.@ In the case of a spoiled receipt, all copies must be retained and marked Acancelled,@ and another receipt may then be issued.

Facsimile Signatures:

The use of a facsimile signature is permitted under the following conditions:

- the receipts are distinctively imprinted with the name, address, and registration number of the charity;
- receipts are serially numbered by a printing press or numbering machine, and;
- all unused receipt forms are kept at the charity=s Canadian addresses.

The requirements with respect to the contents of official receipts as discussed above are applicable whether or not a facsimile signature is used.

When a facsimile signature is used, a summary of the receipts issued should be approved by the Pastor, and the approval filed with the duplicate receipts.

General Rules on Non-Receipting:

Receipts cannot be issued for the following:

- Amounts received by loose collection where it is impossible to identify the amount contributed by a particular donor;
- Donations of services where the donor requests a receipt for the value of those services **unless** the parish pays a reasonable amount for the service and the donor chooses to make a charitable donation;
- Contributions of merchandise that is inventory or other donation, which is deductible as a business expense;
- Most donations of old clothes, furniture, baking and the like though occasional exceptions may be made for gifts in this category which have a substantial value

Can receipts be given for funds received at a parish for weddings celebrations or funerals?

There should be no monetary value associated with any of the sacraments, therefore, monies received for wedding celebrations or funeral masses are eligible to receive an income tax receipt. (See Guidelines re Charitable Donations)

The donation is given willingly to the **Parish**, the donor receives no benefit **nor** dictates who the recipient of the gift is to be