

Procedure n2014-FR-02:	Issuance of Tax Receipts
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Approved:	Resolution n	020227-FR-0074
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Revised:	Resolution n	CC-141210-FR-0103
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Origin:	Financial Resources
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Notes:	<ol style="list-style-type: none"> 1. Replaces Policy #2001-FR-02 2. The masculine gender, when used in this document, refers to both women and men. No discrimination is intended.
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1.0 Purpose:

To define the framework governing the issuance official receipts for charitable donations received and ensure that these receipts are issued in accordance with the applicable laws and regulations governing the Canada Revenue Agency and Revenue Quebec.

The Sir Wilfrid Laurier School Board recognizes donations to our schools and centers comprise a valuable resource. It is important to both the school board and the donor that receipts issued for

Request for Donation Receipt
(A receipt will be issued for donations \$20 and more)

Donor Information (please print)

Name of donor	
Address	
City	
Province	
Postal Code	

Donation Information

Purpose of donation	
Type of donation	
Date of donation	
Deposit date	
Budget code	
Amount of donation	\$

Supporting Documents:

- OR Copy of the cheque.
- OR Signed receipt by administrative personnel for cash donation.
- Assessment report for donations of equipment or goods.
- OR Copy of deposit with deposit slip.
- AND

I acknowledge that the amount received respects the definition of a donation.

↳ Voluntary transfer of property where the donor has not received any advantage or other consideration.

Name of school	
Name of principal	
Signature of principal	

2.2.2 Pledges or promises to donate:

The property must be actually transferred in order to be eligible for a receipt.

2.2.3 Fees charged to parents:

This includes payments received from parents so that their child can attend a field trip o

Canada Revenue Agency does allow the issuing of a tax receipt where a third party purchases the gift certificate from the company issuing the gift certificate and donates it to a school as this is considered to be a transfer of property.

3.0 Requesting a Donation Receipt:

According to Revenue Canada regulations, the school board is under no obligation to issue a tax receipt. Receipts will only be issued for qualifying donations in excess of \$20.00. All requests for a tax receipt must be made using the charitable donation receipt request form and must be accompanied by proper documentation. The request must include the name and address of the receipt recipient. No receipts for anonymous donors will be issued.

The school board is responsible to ensure that the value indicated on the tax receipt is accurate. There are penalties imposed for receipts issued that are either incorrect or incomplete.

3.1 Cash Donations:

In the case of cash donations, the completed request form must be accompanied by a copy of the cheque or the receipt (in the case of cash donations) and a copy of the d5(A115()-51(o)si that)-