

Gift in Kind Donations (including donations of art)

In order for CancerCare Manitoba Foundation to legally issue tax receipts, we require an invoice or company letterhead from the retail outlet, with a description of the donated tangible item, clearly identifying the retail value. We require the business making the donation to be a Manitoba Registered Business and supply us with their business number on the invoice or letterhead as well.

In the event it is an individual purchasing an item for donation to an event, we require the original retail receipt from the retailer where the item was purchased.

Donations of art may qualify as a gift in kind, however, this is not your standard retail product donation. In order for CancerCare Manitoba Foundation to legally issue tax receipts, we have to have an invoice from a retail outlet that is donating this artwork and the retail value must be identified on company letterhead or a company invoice.

In the event it is an individual artist donating artwork, the artwork must be accompanied by a professional appraisal at the artist's cost.

Contributions of services, that is time, skills or efforts, are not property and therefore do not qualify as gifts for issuing official donation receipts.

Canada Revenue Agency states that; " A charity may issue an official donation receipt if a person provides a service to the charity, the charity pays for the service, and the person then returns the payment to the charity as a gift. In such circumstances, two transactions have taken place, the first being the provision of a service and the payment flowing therefrom, and the second being a gift proper. The parties should be advised to proceed by way of an exchange of cheques."

Tax receipts will be issued in the year the donation was received. For example if the fundraiser occurred in October 2007 but CCMF only received the paperwork and or funds in February 2008, we will be receipting the legitimate invoices for the 2008 tax year.

For more information please visit www.cra-arc.gc.ca or contact Kate Gameiro, Special Events Manager, CancerCare Manitoba Foundation at 787-1334