

Tax Receipt Information



Official Donation Receipt

As a highly recognized nonprofit charity organization, Habitat for Humanity GTA is a leader in global fundraising and is committed to abiding by all rules and regulations associated with official charitable receipts set out by the Canada Revenue Agency (CRA).

It is very important that third-party fundraisers understand the rules about donation receipting before planning an event, as it can be a complicated process. **It is the responsibility of the event organizers to communicate accurate donation receipt regulations to the event participants.** Please read through this document, reference the CRA webpages, and speak to your Habitat GTA representative for any further inquiries about donation receipting.

The standard rule of thumb is, if an individual or corporation is receiving any benefit for their donation or contribution, then a tax receipt is not issued. A benefit could include dinner, alcohol, entertainment, group activity, parking, gala, sporting event, auction, etc. However, a partial donation receipt may be provided for any amount that is over and above the fair market value (FMV) of the benefits received assuming the value of benefits does not exceed 80% of the admission fee.

Donation Receipting for Individuals

- The official donation receipt is being issued to the person who made a direct donation to Habitat GTA (online, cash, cheque, or credit card)
- The eligible amount of the donation is \$20.00 or greater
- A complete list of donors legibly written on a 'Pledge Form' (must include donors first and last name, address, phone number, amount donated, donor signature)
- The donations and completed Pledge Form are received by Habitat GTA within 60 days of the event
- No goods or services were received in return for that donation. Event admission, ticket purchase, registration fees, and auction items are NOT eligible for an official donation receipt.

Donation Receipting for Businesses

- Habitat GTA does not issue official donation receipts for businesses contributing monies or GIK donations.
- A business acknowledgment letter can be provided as proof of payment. Most companies prefer to claim contributions as a business expense as there is a greater tax advantage for a business expense than a charitable donation.
- Gifts in kind (GIK) are donations of goods to the organization. Businesses can deduct the original cost of the inventory at the fair market value (FMV) as a business expense and not lose the tax benefit associated with the transfer of property. All GIK items secured for your event must include an invoice or supporting documents to establish the FMV. Habitat GTA will then issue a GIK letter that can be used to write off the item.
- Donation receipts cannot be issued for services provided including personal, professional, or legal services

For further information please visit the Canada Revenue Agency Webpage:

[Canada Revenue Agency - issuing receipts for fundraising events](#)

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