



Tax Receipting for Events

Ask yourself, is receiving a tax receipt important to the people participating in my event?

If the answer is NO, you will be saving yourself and WIN House many hours of work by deciding not to offer them. We would be pleased to provide a thank you letter confirming any gift rather than issuing a tax receipt.

If the answer is YES, then be sure to review the following information about tax receipts and discuss your plan with WIN House.

It is very important that you understand the rules about tax receipts BEFORE you plan your event. The requirements for receipting are extensive and time consuming. You may decide, in the end, that if only a small tax receipt can be issued, it may be better not to offer them at all.

It is your responsibility to communicate decisions surrounding tax receipting to the participants of the event, so please be sure you have discussed your situation in detail with WIN House and that you are clear about what you can and cannot offer.

Gifts that ARE Receiptable

- **Direct cash, cheque and credit card donations of \$25 and over**
WIN House will issue a charitable tax receipt to those individuals or organizations who make a donation of \$25 or more, provided the donor does not receive any product or value from the donation (ex. prize, dinner). The donor's full name, and complete mailing address must be included in order for WIN House to issue an official tax receipt.
- **Individual Sponsorship Donations**
We can issue tax receipts for events such as a-thons, and sports events where individuals collect pledges. The receipts would be issued to those who sponsor the individual entering such events. In order to issue tax receipts, we must receive the list of sponsoring donors with complete address information and total dollar amount paid by each donor or received from each donor.

Gifts that are NOT Receiptable

- **Auctions, raffles, draws or purchase of goods or services**
This applies to the purchaser of a ticket for an event, as well as purchaser of a ticket for a prize. Since the individuals would be receiving a benefit or value from the event or prize, they would therefore not qualify for a charitable tax receipt. The WIN House does not offer split receipting for third party events.
- **Donations of business or personal services**
Examples include entertainment for an event, free hall rental, advertising, printing services. These are not direct transfers of property and are therefore not eligible for receipt under CRA regulations.
- **Corporate Event Sponsorship**
Businesses and corporations, who receive some form of recognition or promotional value at the event, or on event materials, do not qualify for a tax receipt. In most cases businesses can claim their contributions as business expenses as there is a greater tax advantage.
- **Coordinating a Fundraiser**
It is the CRA's view that where a Coordinator of a fundraiser collects funds from the general public and pays the amount to a registered charity, the Coordinator would not be the person entitled to a charitable donation receipt. The Coordinator of a fundraiser acts as an "Agent" for the persons (donors) from whom the funds are collected. The property transferred to the charity is the property of the persons from whom the gifts were collected on the understanding it would be given to a charity. Those persons are entitled to a charitable receipt within the guidelines of charitable tax receipting rules applicable to events.

If you have any questions regarding the tax receipting guidelines please contact:

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