**Sample official donation receipts**

There have been changes to the requirements for official donation receipts. To make issuing receipts as simple as possible for charities and still meet the necessary requirements, we have provided sample official donation receipts. Different receipts correspond to different circumstances. Please note that these receipts contain the information that must be provided according to the *Income Tax Act*. However, they are only a guide and your receipts do not have to appear exactly as presented but must contain all the relevant information.

* Cash gift (no advantage)
* Cash gift with advantage
* Non-cash gift (no advantage)
* Non-cash gift with advantage

**Sample 1 - Cash gift (no advantage)**

This is the most common scenario. The items in this sample receipt should be included on your official donation receipt if the donor or any other person receives nothing in return for the gift. For example, the donor makes a cash (or cheque) gift of $20. There is no [advantage](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pbs/rcpts-eng.html#valad) received or receivable by the donor or any other person for the gift. Therefore, the [eligible amount of the gift](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pbs/rcpts-eng.html#elamount) is $20.

**Official Donation Receipt for Income Tax Purposes**

**Receipt # XXX**

**Charity name  
Charity address  
Charity BN/Registration #**

Date donation received: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Donated by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
(first name, initial, last name)

Donor address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Eligible amount of gift for tax purposes: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

Date receipt issued:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Location receipt issued: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Authorized signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**For information on all registered charities in Canada under the *Income Tax Act* please visit: Canada Revenue Agency** [www.cra-arc.gc.ca/charitiesandgiving](http://www.cra-arc.gc.ca/charitiesandgiving/)

**Sample 2 - Cash gift with advantage**

The items in this sample receipt should be included on your official donation receipt if the donor or any other person receives something in return for the gift i.e., meal, golf tournament, book etc. For example, the donor pays $50 to attend a fundraising luncheon where the only consideration received is a meal valued at $20. The [total amount received by the charity](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pbs/rcpts-eng.html#totamount) is $50 and the [value of the advantage](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pbs/rcpts-eng.html#valad) (the meal) is $20. Therefore, the [eligible amount of the gift](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pbs/rcpts-eng.html#elamount) is $30.

If the amount of the [advantage](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pbs/rcpts-eng.html#valad) exceeds 80% of the [fair market value](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pbs/rcpts-eng.html#fmv) of the gift, the charity is advised to contact the CRA before issuing a receipt.

**Official Donation Receipt for Income Tax Purposes**

**Receipt # XXX**

**charity name  
charity address  
charity BN/Registration #**

Date donation received: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Donated by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
(First name, initial, last name)

Donor address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total amount received by the charity = \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**A**

Value of advantage                         = \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **B**  
(cash/fair market value of property or services provided to the donor)

Description of advantage:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Eligible amount of gift for tax purposes** = \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ **C**  
(line A minus line B)

Date receipt issued:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Location receipt issued: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Authorized signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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**Sample 3 - Non-cash gift (no advantage)**

The items in this sample receipt should be included on your official donation receipt for a non-cash gift from a donor if the donor or any other person receives nothing in return for the gift. For example, the charity receives a non-cash gift of a piece of artwork with an appraised value of $1,500 and there is no [advantage](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pbs/rcpts-eng.html#valad) received or receivable by the donor or any other person for the gift. Therefore, the [eligible amount of the gift](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pbs/rcpts-eng.html#elamount) is $1,500.

**Official Donation Receipt for Income Tax Purposes**

**Receipt # XXX**

**charity name  
charity address  
charity BN/Registration #**

Date donation received: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Donated by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
(First name, initial, last name)

Donor address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Eligible amount of gift for tax purposes:** \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
(fair market value of property)

Description of property  
received by charity:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Appraised by:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address of appraiser:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date receipt issued:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Location receipt issued: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Authorized signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**For information on all registered charities in Canada under the *Income Tax Act* please visit: Canada Revenue Agency** [www.cra-arc.gc.ca/charitiesandgiving](http://www.cra-arc.gc.ca/charitiesandgiving/)

**Sample 4 - Non-cash gift with advantage**

The items in this sample receipt should be included on your official donation receipt for a non-cash gift if the donor or any other person receives something in return for the gift. For example, the charity receives a house valued at $100,000 and the donor receives an advantage of $20,000 in cash. Therefore, the [eligible amount of the gift](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pbs/rcpts-eng.html#elamount) is $80,000.If the amount of the [advantage](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pbs/rcpts-eng.html#valad) exceeds 80% of the [fair market value](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pbs/rcpts-eng.html#fmv) of the gift, the charity is advised to contact the CRA before issuing a receipt.

**Official Donation Receipt for Income Tax Purposes**

**Receipt # XXX**

**charity name  
charity address  
charity BN/Registration #**

Date donation received: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Donated by: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  
(First name, initial, last name)

Donor address: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Total amount received by charity = \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**A**  
(fair market value of property)

Value of advantage = \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**B**  
(cash/fair market value of property  
or services provided to the donor)

Description of advantage:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Eligible amount of gift for tax purposes:** = \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**C**  
(line A minus line B)

Description of property  
received by charity:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Appraised by:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Address of appraiser:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date receipt issued:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Location receipt issued: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Authorized signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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