

Form 2 Gift-in-Kind Instructions



Use this form when an individual wants a tax receipt for an item that was donated to be in a silent auction, raffle or fundraiser.

How to Claim a Receipt:

- **Complete Gift-in-Kind Form** - the donor is required to include their full name, address and list of items donated including the fair market value or cost of each item.
- **Proof of Purchase** - a Gift-in-Kind will only be processed if a proof of purchase (invoice or receipt) is provided. The invoice must be certified by the donor and marked "**Paid in Full**" by the donor.
- **Previously Owned Items** - if the item being donated was previously owned (i.e. furniture, antiques, furs, artwork, etc.) a third party appraisal indicating the value must accompany the Gift-in-Kind form.
- **Campaign Manager Approval** - a United Way Campaign Manager must approve all Gift-in-Kind donations. Items greater than \$1,000 must also receive approval from United Way's Chief Financial Officer.
- **Receipt** - United Way's Donor Services Department will produce a tax receipt equal to the value indicated on the invoice appraisal (less GST). Gift-in-Kind donations must be valued at \$50 or more to qualify for a tax receipt. The receipt will clearly indicate that the donation is a Gift-in-Kind.

Other Items:

- **Donation merchandise from inventory** - a charity may issue an official tax receipt to a business for the fair market value of merchandise gifts out of inventory (i.e. flowers for an auction). To claim a charitable tax receipt, the business must include an invoice marked "Gift Donation" in the amount equivalent to the gift's fair market value in income.
- **Donated gifts to an auction** - the charity can issue an official tax receipt. The amount on the receipt must be verified by proof of purchase or a third party appraisal.

Examples of Donations Not Covered:

The following items **do not qualify for a receipt** under Canada Revenue Agency regulations:

- **Purchasing items at a fundraising auction** - you will not receive a tax receipt, if the price you paid does not exceed at least 25% above the fair market value of the item.
- **Gift Certificates** - provided by the vendor, does not qualify for a tax receipt.
- **Service Donations** - contributions of services (i.e. time, vacation rentals, condos, and skills) do not qualify for tax receipt except in very special circumstances.
- **Homemade Gift** - contributions of homemade gifts (i.e. baking items or crafts) do not qualify for a tax receipt.

Please contact your United Way representative for more information

Form 2 Gift-in-Kind Tax Receipt Request Form



United Way
Calgary and Area

Use this form when an individual wants a tax receipt for an item that was donated for a silent auction, raffle or fundraiser. Gift-in-Kind donations must be valued at \$50 or more to qualify for a tax receipt, and proof of purchase or the fair market value is required.

To: Manager, Donor Services
United Way of Calgary and Area
600 - 105 12 Avenue SE
Calgary AB T2G 1A1

Donor Name: _____
Print Name

Donor Address: _____
Street City, Province Postal Code

How would you like to receive your tax receipt?

Mail Email: _____

Date of Event: _____

Event Name: _____

Item Description:	Value
_____	\$ _____
_____	\$ _____
_____	\$ _____ TOTAL: \$ _____

Funds from fundraising events or donated items must be received by United Way directly by Dec 31st to qualify for a tax receipt for the same year. Tax receipt request forms must be received by April 20th of the following year. United Way is unable to issue receipts for donations received through a third party processor (e.g. Benevity, YourCause).

I certify that to the best of my knowledge, the above value represents the fair market value of the above listed item(s) as of the date of this form.

Donor Signature: _____ Phone: _____

Event Coordinator Signature: _____ Phone: _____

Internal Office Use:

Date: _____ Envelope #: _____ Received Amount: _____

United Way Approval: _____ Account #: _____
Campaign Manager Signature

If over \$1,000: CFO Signature: _____