

Donation Receipting: Do's, Don'ts & Sample (Canada)

Use this guide to issue CRA-compliant official donation receipts. It summarizes key rules, a practical do's & don'ts list, and includes a receipt template you can tailor to your charity.

Who can issue receipts (and are you required to)?

- Only registered charities and other qualified donees can issue official donation receipts. Non-profits that are not registered charities cannot. [See CRA: ["Issuing receipts"](#)]
- A registered charity is not obliged to issue a receipt for every gift it receives; set and follow a clear internal receipting policy. ["Issuing receipts – Does a registered charity have to issue receipts?"](#)

What counts as a gift (at a glance)

- A voluntary transfer of property (cash or in-kind) with no more than a nominal benefit to the donor. Services/time are not property and cannot be receipted. [CRA P113 – Gifts & Income Tax; CRA checklist]

Mandatory elements on every official donation receipt

- Statement: "Official donation receipt for income tax purposes".
- Charity's legal name and address (as registered with CRA).
- Charity registration / BN (for registered charities and certain qualified donees).
- Unique serial/receipt number.
- Place (locality) where issued.
- Date donation received and date receipt issued (if different).
- Donor's full name and address (issue only to the true donor).
- Amount of the gift (cash) OR fair market value (FMV) for non-cash.
- Description of any advantage and its FMV.
- Eligible amount of gift for tax purposes (gift minus advantage).
- Authorized signature (including acceptable electronic signatures).
- Name and website of the CRA: canada.ca/charities-giving.
- For non-cash gifts: brief description of property and appraiser's name/address (if appraised).

Reference: CRA sample official donation receipts / checklist.

Split receipting (advantages, 80% intention test, de minimis)

- When a donor receives a benefit (an "advantage"), receipt only the net eligible amount: FMV of gift minus FMV of advantage.
- If the advantage > 80% of the gift's FMV → no receipt (no intention to make a gift).
- De minimis: advantages that are the lesser of \$75 or 10% of the gift may be ignored (but not cash/near-cash equivalents).

Non-cash gifts (FMV)

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- *Receipt at fair market value at the time of donation; if FMV cannot be reasonably determined, do not receipt.*
- *If expected FMV > \$1,000, obtain an independent appraisal and include the appraiser's name/address on the receipt.*
- *Remember deemed FMV rules can limit receiptable value in certain cases (e.g., recently acquired property, tax shelters).*

Fundraising events (galas, golf, auctions)

- *Identify and value primary benefits that are the purpose of the event (e.g., meal, green fees, concert ticket) and deduct from the gift.*
- *Deduct other benefits (door prizes, swag, achievement prizes) unless de minimis applies.*
- *Event organizers cannot issue receipts on behalf of a charity; only the charity may issue the official receipt.*

Do's

- *Issue receipts only to the true donor (match to source of funds/property).*
- *Include all mandatory fields each time; use standardized templates.*
- *Use split receipting when donors receive benefits (calculate FMV of advantage).*
- *Keep duplicate copies and supporting documents for CRA review (generally 6 years).*
- *For non-cash gifts, document valuation method; get third-party appraisal when appropriate.*
- *Use electronic/computer-generated receipts that meet CRA rules; secure your numbering and signing process.*

Don'ts

- *Don't receipt services or volunteer time (only property is receiptable).*
- *Don't receipt in anyone's name other than the true donor.*
- *Don't issue receipts on behalf of another organization or lend your BN/registration number.*
- *Don't receipt lottery/raffle tickets, basic admission fees, or purchases from the charity (unless a genuine gift element exists and is calculated).*
- *Don't issue a receipt if FMV of the advantage exceeds 80% of the gift.*
- *Don't issue a receipt if you cannot determine the FMV of a non-cash gift or advantage.*

Correcting or replacing a receipt

- *You may issue a replacement receipt if the original is lost or had errors. Mark the new one as "replacement" and reference the original serial number; mark the original "cancelled" and keep both.*
- *If using pre-printed stock with outdated info, cross out errors and stamp correct info on donor and duplicate copies, or reissue properly.*

3 quick checks before you receipt

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- *Is it a gift of property? If services/time, no receipt.*
- *Who is the true donor? Match to evidence (cheque, credit card, title).*
- *Any benefits provided? Apply split receipting and document FMV of advantage.*

Sample – Official Donation Receipt (all gift types)

OFFICIAL DONATION RECEIPT FOR INCOME TAX PURPOSES

Receipt No: _____ Location issued: _____

Charity legal name: _____

Address: _____

Registration/BN: _____ RR _____ (if applicable)

Donor full name: _____ Address: _____

Date donation received: ___/___/___ Date receipt issued: ___/___/___

Cash gift amount (A): \$_____ OR FMV of non-cash gift (A): \$_____

Description of non-cash gift (if any): _____

Value of advantage (B): \$_____ Description of advantage: _____

Eligible amount of gift for tax purposes (A – B): \$_____

Appraiser name/address (if applicable): _____

Authorized signature: _____

Canada Revenue Agency – canada.ca/charities-giving

Record-keeping note

Keep duplicates of all official receipts and supporting documents (valuation, event benefits, donor evidence) in Canada, generally for 6 years from the end of the last tax year they relate to.