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# Sample official donation receipts

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## Important notice

Official donation receipts must include the name and website address of the Canada Revenue Agency. The website address has changed to [canada.ca/charities-giving](https://canada.ca/charities-giving). Charities and qualified donees have until March 31, 2019 to update their receipts.

Use these samples to help your charity or other qualified donee prepare official donation receipts that meet the requirements of the Income Tax Act and its Regulations. Your receipts do not have to be exactly as shown, but they must contain the same information based on the following four types of gifts:

- [Sample 1 – Cash gift no advantage](#)

- [Sample 2 – Cash gift with advantage](#)
- [Sample 3 – Non-cash gift no advantage](#)
- [Sample 4 – Non-cash gift with advantage](#)

## Note


You can use Sample 4 for all your receipts, since it includes information for all types of gifts.

For more information on the requirements for these receipts, go to [Definitions](#).

# Sample 1 - Cash gift no advantage

A donor makes a cash gift of \$20. The donor, or any other person associated with the donor, has not and will not, receive an [advantage](#) for the gift. So, the [amount of the gift](#) **and** the [eligible amount of the gift](#) are both \$20.

**Official donation receipt for income tax purposes** Receipt # XXXXX

 **Charity or qualified donee name** \_\_\_\_\_ **Receipt issued** \_\_\_\_\_ DD/MM/YYYY

**Address** \_\_\_\_\_ **Location issued** \_\_\_\_\_ City, Prov.

**Charitable registration #: 000000000 RR 0000\***

**Donated by** \_\_\_\_\_  
(First and last name, and initial)

**Address** \_\_\_\_\_

**Donation received** \_\_\_\_\_ **Amount of gift** \_\_\_\_\_  
(Date or year)\*\*

**Eligible amount of gift**

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

Canada Revenue Agency - [canada.ca/charities-giving](https://canada.ca/charities-giving)

\*Only registered charities, Canadian athletic associations and national arts service organizations have a charitable registration number.

\*\*Registered charities and registered Canadian amateur athletic associations can choose to use only the year the cash gift was received.

## Sample 2 - Cash gift with advantage

A donor pays \$50 to attend a fundraising dinner and receives a meal valued at \$20. The amount of the advantage (the \$20 meal), must be subtracted from the

amount of the gift (the \$50 to attend the dinner). So, the eligible amount of the gift is \$30.

## Note

If the amount of the advantage is more than 80% of the cash gift, an official donation receipt cannot be issued. For more information, go to Split receipting.

## Official donation receipt for income tax purposes

Receipt # XXXXX



Charity or qualified donee name  
Address

Receipt issued \_\_\_\_ DD/MM/YYYY

Charitable registration #: 000000000 RR 0000\*

Location issued \_\_\_\_ City, Prov.

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

Address \_\_\_\_\_

Donation received \_\_\_\_\_  
(Date or year)\*\*

Total \$ received by charity \_\_\_\_\_ A    Eligible amount of gift \_\_\_\_\_ C  
(Line A minus Line B)

Value of advantage \_\_\_\_\_ B  
(Cash/Fair market value of property)

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

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

Canada Revenue Agency - [canada.ca/charities-giving](https://canada.ca/charities-giving)


\*Only registered charities, Canadian athletic associations and national arts service organizations have a charitable registration number.

\*\*Registered charities and registered Canadian amateur athletic associations can choose to use only the year the cash gift was received.

## Sample 3 - Non-cash gift no advantage

A donor makes a gift of a piece of artwork with an appraised value of \$1,500. The donor, or any other person associated with the donor, has not and will not, receive an advantage for the gift. So, the amount of the gift **and** the eligible amount of the gift are both \$1,500.

**Official donation receipt for income tax purposes** Receipt # XXXXX



**Charity or qualified donee name**  
**Address**  
**Charitable registration #: 000000000 RR 0000\***

**Receipt issued** \_\_\_\_\_ DD/MM/YYYY

**Location issued** \_\_\_\_\_ City, Prov.

**Donated by** \_\_\_\_\_  
(First and last name, and initial)

**Address** \_\_\_\_\_

**Donation received** \_\_\_\_\_  
(Date)

**Amount of gift** \_\_\_\_\_  
(Fair market value of property)

**Eligible amount of gift** \_\_\_\_\_  
(Fair market value of property)

**Description of property donated** \_\_\_\_\_

**Fair market value appraised by** \_\_\_\_\_

**Address of appraiser** \_\_\_\_\_

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

Canada Revenue Agency - [canada.ca/charities-giving](https://canada.ca/charities-giving)

\*Only registered charities, Canadian athletic associations and national arts service organizations have a charitable registration number.

## Sample 4 - Non-cash gift with advantage

A donor gives a charity a house valued at \$100,000. The charity gives the donor \$20,000 in return. The amount of the advantage (\$20,000) must be subtracted from the amount of the gift (the \$100,000 value of the house). So, the eligible amount of the gift is \$80,000.

### Note

If the amount of the advantage is more than 80% of the fair market value of the gift, an official donation receipt cannot be issued. For more information, go to Split receipting.

**Official donation receipt for income tax purposes**

Receipt # XXXXX



Charity or qualified donee name

Address

Charitable registration #: 000000000 RR 0000\*

Receipt issued \_\_\_\_ DD/MM/YYYY

Location issued \_\_\_\_ City, Prov.

Donated by \_\_\_\_\_

(First and last name, and initial)

Address \_\_\_\_\_

Donation received \_\_\_\_\_

(Date)

Amount of gift \_\_\_\_\_

(Fair market value of property)

A

Value of advantage to \_\_\_\_\_

(Cash/Fair market value of property)

B Eligible amount of gift \_\_\_\_\_

(Line A minus Line B)

C

Description of property received \_\_\_\_\_

Fair market value appraised by \_\_\_\_\_

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

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

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

Canada Revenue Agency - [canada.ca/charities-giving](https://canada.ca/charities-giving)

\*Only registered charities, Canadian athletic associations and national arts service organizations have a charitable registration number.

# Definitions

## Amount of advantage to donor

The total amount of all benefits, property, or services the donor, or any other person associated with the donor, received or will receive for the gift (such as the value of books, meals, or theatre tickets). For more information on the limits of an advantage, go to [Split receipting](#).

## **Amount of gift**

The amount of cash or the fair market value of the property at the time the gift was made. For more information, go to Determining fair market value of gifts in kind (non-cash gifts).

## **Appraiser address**

The address of the appraiser (if the property was appraised).

## **Appraiser name**

The name of the appraiser (if the property was appraised).

### **Note**

We recommend that you appraise the property if its value is over \$1,000, but there is no legal requirement to do so. If the property has not been appraised, you must be able to justify the value of the property.

## **Authorized signature**

The signature of an individual who has been authorized to sign official donation receipts for your charity,



registered Canadian amateur athletic association (RCAAA (registered Canadian amateur athletic association)), or qualified donee. For information on facsimile signatures, go to Computer-generated receipts.

### **Charitable registration No.**

The registration number assigned by the Canada Revenue Agency (CRA (Canada Revenue Agency)). Only registered charities and RCAAs (registered Canadian amateur athletic associations) are issued a charitable registration number. Other qualified donees do not need one to issue official donation receipts.

### **Charity or qualified donee address**

The Canadian address of your registered charity or RCAA (registered Canadian amateur athletic association) as on file with the CRA (Canada Revenue Agency), or if you are a qualified donee, your current address.

### **Charity or qualified donee name**

The name of your registered charity or RCAA (registered Canadian amateur athletic association) as on

file with the CRA (Canada Revenue Agency), or if you are a qualified donee, your current name.

### **Date gift received**

The day, month, and year you received the gift. For **cash** gifts, registered charities and RCAAs (registered Canadian amateur athletic associations) can choose to use only the year they received the gift.

### **Date receipt issued**

The day, month, and year you issued the receipt.

### **Description of advantage to donor**

A brief description of all benefits, property, or services the donor, or any other person associated with the donor, received or will receive for the gift (such as books, meals, or theatre tickets).

### **Description of property received by charity or qualified donee**

A brief description of the property (non-cash gift) received.

### **Donor address**

The address of the donor.

## **Donor name**

The name of the donor (corporation/business/individual). For an individual, the donor's first and last name, and initial.

## **Eligible amount of gift**

The amount of the gift that the donor can claim for income tax purposes.

## **Location receipt issued**

The location where you issued the receipt (for example, city, town, or municipality).

## **Name and website of the Canada Revenue Agency**

We recommend using [canada.ca/charities-giving](https://canada.ca/charities-giving).

## **Official donation receipt for income tax purposes**

A statement that identifies the form as an official donation receipt for income tax purposes. It acknowledges that a gift was made to you, and that the receipt contains the information required under the Income Tax Regulations.

## **Receipt No. XXX**

The serial number of the receipt. Each receipt must have its own unique serial number.

**Date modified:**

2018-02-28