

Canada Revenue Agency

Issuing complete and accurate donation receipts

A registered charity may only issue official receipts for donations that legally qualify as [gifts](#). An official receipt must contain all the information specified in Section 3501 of the Income Tax Regulation.

Checklist

Do the official donation receipts of the charity contain these mandatory elements:

For gifts of cash:

- a statement that it is an official receipt for income tax purposes
- the name and address of the charity as on file with the Canada Revenue Agency (CRA)
- the charity's or [RCAAA](#)'s registration number (not required for other [qualified donees](#))
- the serial number of the receipt
- the place or locality where the receipt was issued
- the day or year the donation was received
- the day on which the receipt was issued if it differs from the day of donation
- the full name and address of the donor
- the amount of the gift
- the value and description of any [advantage](#) received by the donor
- the [eligible amount](#) of the gift
- the signature of an individual authorized by the charity to acknowledge donations
- the name and website address of the Canada Revenue Agency

For non-cash gifts (gifts in kind), these additional elements:

- the day on which the donation was received (if not already indicated)
- a brief description of the property transferred to the charity
- the name and address of the appraiser (if property was appraised)
- the [deemed fair market value](#) of the property in place of amount of gift above

Note

For gifts in kind, the eligible amount of the gift cannot exceed the deemed fair market value of the item. An appraisal is recommended for items valued at \$1,000 or more.

A registered charity **cannot issue receipts** for the following:

- for contributions of [services](#) provided to the charity (services do not qualify as gifts)

- on behalf of another organization or charity
- in a name other than the name of the true donor

References

- [P113, Gifts and Income Tax](#)
- [S7-F1-C1, Split-receipting and Deemed Fair Market Value](#)
- [Sample receipts](#)

This checklist is for the charity's use only. Do not mail to the CRA or file with the return.

Source: <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/checklists-charities/issuing-complete-accurate-donation-receipts.html>