

GIFT IN KIND CHECKLIST FOR CCC STAFF/VOLUNTEERS

Donor's Full Name:

Donor's Company Name:

Donor's Full Address:

Event Name:

Fund Code:

Donation Date:

1. **What is the item being donated?**
2. **What is the value of item being donated?**
3. **Is there a transfer of property?** Yes No

Canada Revenue Agency will not allow receipting for services or items such as gift certificates/vouchers directly from a business. The definition of service is fairly wide, please contact your CCC staff representative (or the Chief Financial Officer and Administration if you are CCC staff) to discuss if you are unsure of the nature of the donation.

4. **Is the donor a business donating its own product?** Yes No

For government purposes, we are required to provide support for the fair market value of the item donated. Please have the donor provide and attach a price list or sample invoice that shows the amount at which the item is normally sold to customers.

5. **Is the donor an individual donating a personal item?** Yes No

Per the donor, was the item purchased within the last three years? Yes No

a) If yes, we can only receipt for the lesser of the original cost to the donor or the fair market value.

- What was the original cost of the item to the donor?
- What is the current market value?

b) If no, we can receipt for the fair market value at the time of the donation.

Attach support for the value to be tax-receipted (cost or market value). If the value of the item is over \$1,000, and the market price is not easily attainable or supportable, an appraisal may be required. If the item is art or jewellery, an appraisal may be required.

Contact your CCC staff representative (or the CFO and Administration if you are CCC staff) if you require assistance in determining what the appropriate supporting documents would be.

CCC Staff Signature -----

Date -----

CFO -----

Date -----

This form must be retained with the CCC copy of the tax receipt issued and attached to the documents which support the value receipted.