GRAPEJUICE



WINE AUCTION for BIG SISTERS of BC LOWER MAINLAND

Donation Form

Auction Item:	
Description:	
Value:	

Donor Information

Dense Norre (co						
Donor Name (as	you wish it to appear in commur	incations materials)				
Contact Name		Title				
Address		City	Postal C	ode		
Phone	Fax		Email			
Solicitor Name (N	ve appreciate knowing who helpe	ed obtain this dona	tion)			
For donations of items or gift certificates valued at \$25 or above, charitable tax receipts can only be issued in accordance with Canada Revenue Agency (CRA) regulations and upon receipt of all required documentation, such as a sales receipt or appraisal. If you wish to receive a charitable tax receipt for your donation, please complete page 2 of this donation form. Would you like a tax receipt if permitted by CRA regulations?						
	YES (Please complete page 2 and attach all necessary doucmentation)					
	Signature	Date				
	Name to appear on tax receipt (Business and/or owner)					
	L do not wish to receive future mailin	gs from Big Sisters (age	ency newsletters, event invita	tions, etc.)		

Donation Delivery

Litem is enclosed
Item to be delivered to McNeill Nakamoto (Suite 407-860 Homer Street, Vancouver) by:
□Item to be delivered to Big Sisters (34 East 12th Ave, Vancouver) by:



TAX RECEIPT INFORMATION

The following guidelines concern the issuance of charitable donation receipts for auction donations. For further information or clarification, please contact Alicia Doo at adoo@bigsisters.bc.ca or (604) 873-4525 ext. 312. IF YOU WISH TO RECEIVE A TAX RECEIPT, PLEASE INDICATE THE CATEGORY UNDER WHICH YOU QUALIFY AND PLEASE ATTACH NECESSARY DOCUMENTATION.

I WISH TO RECEIVE A TAX RECEIPT UNDER THE FOLLOWING CATEGORY:

DONATION BY BUSINESSES OF GOODS FROM INVENTORY

Canada Revenue Agency (CRA) permits charities to issue a tax receipt to a business for the market value of a gift out of inventory. If your business wishes to receive a tax receipt for goods donated from inventory, please provide us your business name, address and the value of the goods.

DONATION OF GIFT CERTIFICATES and/or SERVICES

CRA will permit Big Sisters to issue a tax receipt for gift certificates **only** where the donor is not the issuer of the gift certificate and has obtained the gift certificate for valuable consideration. In order for Big Sisters to issue a tax receipt for a gift certificate that you have purchased and are donating to the Gala, please provide us with a copy of your sales receipt for the gift certificate, showing the business name, address and value of the gift certificate.

CRA does not permit tax receipts to be issued for gift certificates received from the issuer of the gift certificate. However, a tax receipt can be issued through a cheque exchange. The issuer of the gift certificate would send Big Sisters:

- 1. The gift certificate
- 2. An invoice for the amount of the gift certificate
- 3. A cash donation in the amount of the gift certificate

Big Sisters would pay the invoice for the gift certificate and send a charitable tax receipt for the amount of the donation.

If you or your business are donating a gift certificate for services, please note the following:

The donation of services such as restaurant meals, lessons, boat cruises, spa treatments, etc. are not donations of property and are therefore not eligible for a tax receipt. However, a cheque exchange as described above can be made in order to obtain a tax receipt.

□ PURCHASE/DONATION OF GOODS (SUCH AS WINE) FROM STORES

If you purchase something from a store or business and donate it to the Gala, please provide a sales receipt showing the business name, address, and purchase price. If no receipt is available, we will require an appraisal. For items worth \$1,000 or more, an appraisal from a qualified independent appraiser is required.

In order to be eligible for a tax receipt, the item purchased must be new, and must be in original wrapping and/or have all sales tags attached. Some exceptions may be made for items such as wine, artwork and jewellery.

DONATION OF THE USE OF VACATION PROPERTY

A gift of the use of vacation property will generally be considered a gift of property for which a receipt can be issued, and the fair market value of the donation will need to be determined and documented.