### GRAPEJUICE



WINE AUCTION for BIG SISTERS of BC LOWER MAINLAND

## **Donation Form**

Auction Item:	
Description:	
Value:	

# **Donor Information**

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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?						
	<b>YES</b> (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.