

## Tax Receipting

University Hospitals Kingston Foundation is committed to following the rules and regulations regarding the issue of official charitable receipts set out by the Canada Revenue Agency (CRA). The requirements for receipting are extensive and can be complicated, but we are here to help. Please contact the Foundation Office if you or your sponsors have any questions about receipting.

## Tax Receipt Information for Individual Donors

- In order to issue a tax receipt, the Foundation requires a legible list of the following information for each donor requiring a tax receipt:
  - o Name and complete address (including postal code)
  - Amount of donation
  - o Telephone number
  - Email address (if available)
- The donation must be \$20.00 or greater to receive an official receipt;
- Purchase of raffle tickets, event admission tickets, green fees, live and silent auction items are NOT eligible for official charitable receipts;
- In order for our office to issue charitable receipts to individuals, the money that the Foundation receives from the event must be equal or greater than the total receipts issued.
- Letter from event organizers stating they have collected funds on behalf of UHKF

## Tax Receipt Information for Businesses

- Gifts-in-Kind are donations of goods to an event and will receive an acknowledgement letter that the business can use to adjust their inventory
- A business will receive a cash receipt for sponsorship contributions as they
  are receiving a form of recognition and advertising they can use the
  receipt to expense their contribution.