



CHARITABLE DONATIONS

Guidelines:

1. Official receipts will bear the charity's registration number and will be issued only by the Board Office.
2. Receipts will be issued only for specific equipment or materials that contribute directly to the enhancement of education (e.g. band instrument, lab equipment, computer equipment).
3. No receipts will be issued for donations of under \$25.
4. Requests for tax receipts must be accompanied by an invoice indicating the value of the item.
5. There should be clear understanding and communication before the donation is made regarding eligibility for tax receipts. Queries should be directed to the Business and Finance Department.
6. Tax receipts will not be issued for:
 - a) donations to raise funds for activities (e.g. tournaments, band trips).
 - b) a donation of merchandise that is stock in trade for the donor or is otherwise an expense of business.
 - c) donations of old clothes, furniture, home baking, hobby crafts, etc. An exception may be made for articles of unusually high value. These items must have an independently appraised value of at least \$100.
 - d) donations of services.
 - e) amounts paid for admission to concerts, dinners and similar fundraising events.