

Form 3 Special Event Auction Request for Tax Receipt



CRA requirements:

1. Value of item must be ascertainable and provable.
2. Value of item must be advised to all bidders prior to making bid.
3. Donor Intention Test: The winner of the bid has to prove their donation intention by paying at least 25% over and above the fair market value of the item.

Example: A bike has a fair market value of \$200. Minimum bid to show donor intention is \$250 ($\200×1.25). If accepted bid was \$300, the donor will get tax receipt for \$100 ($\$300 - \200). If accepted bid was \$250 ($\$250 - \200), it still meets the donor intention test and a tax receipt would be issued for \$50. If the accepted bid is less than \$250, no tax receipt will be issued.

United Way requirements:

1. "Tax Receipt Request Form" - completed and signed.
2. Proof of the fair market value of the item, e.g.,
 - Paid, original – invoice or sales receipt showing item description.
 - Published price list of comparable item.
 - Appraisal (for example: artwork, jewelry, antique or heritage furniture).

Note: The requirements for a valid appraisal can be complicated. Please contact United Way in advance for a conditional approval. All details of item and appraiser are required. Appraisers usually charge a fee, which is paid by the owner of the item.
3. Proof the fair market value was advised to all bidders prior to bidding (e.g. bid sheet from a silent auction, auction catalogue for a live or electronic auction).
4. Funds from fundraising events must be received by Dec 31st to qualify for a tax receipt for the same year. Tax receipt request forms must be received by April 20th of the following year. United Way is unable to issue receipts for donations received through a third party processor (e.g. Benevity, YourCause)

NOTE: At all times, United Way of Calgary and Area makes the final decision regarding whether or not a tax receipt will be issued for any reason.

Form 3 Special Event Auction Request for Tax Receipt



United Way
Calgary and Area

Use this form when an individual has “won” a bid in a silent auction and wants a tax receipt for the purchase.

Note: See reverse for additional information.

A tax receipt is requested for the eligible amount for an item purchased at a recent fundraising auction held on behalf of
United Way of Calgary and Area, as follows:

Company Name (hosting event): _____

Event: _____ Event Date: _____

Name of purchaser / winner: _____

Home address of purchaser / winner: _____
Street City, Province Postal Code

Description of item purchased: _____

Fair market value of it (a): _____ Accepted bid amount (b): _____

Donor Intention Test: (a) _____ x 1.25 = _____ Minimum bidding amount to ask for a receipt

Eligible amount for tax receipt (b-a): _____

Event Coordinator's Name: _____ Signature: _____

Date: _____

I certify that to the best of my knowledge, the fair market value stated above is correct, that the amount paid is a donation to United Way of Calgary and Area and that attached are documents that fulfill Canada Revenue Agency's (CRA) requirements for proof. I understand that United Way may request additional documentation and/or will not issue an official tax receipt if, in their opinion, this does not meet CRA or United Way guidelines. If an independent appraisal is required, I understand it is my obligation to obtain and pay any associated costs for that appraisal.

Donor (Purchaser) Name: _____ Signature: _____

Internal Office Use:

Received by: _____
Campaign Manager Name & Signature

Date: _____

Approval by: _____
Manager of Donor Services Name & Signature

Date: _____

Approval if eligible amount is greater than \$1,000:

Chief Financial Officer (or delegate) Name & Signature

Date: _____