

Special Event Tax Receipting & Guidelines



United Way issues tax receipts in accordance with CRA Regulations (cra-arc.gc.ca). Please refer to the guide below to determine if receipts can be issued for your event.

Electronic copies of the required forms can be found on our online Campaign Toolkit.

<http://www.calgaryunitedway.org/take-action/toolkit>

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).

Please note: Donations must be a minimum of \$25 to receive a tax receipt.

Non-Receiptable Events

Event or Donation Type	Examples	Tax Receiptable?	Why / Conditions & Requirements
Participation or entrance fee	Poker tournament, race, walk, stair climb Balloon darts (win the prize in the balloon) Guess the # of jelly beans	No	The participant receives benefits from participating in or having the potential to win the event
Service donations	Time Vacation rentals/time shares Musical performance Accounting	No	Do not meet legal definition of a transfer of ownership as the "gift" is not an actual piece of property
Home-made gifts	Baking Knitted Items Bird House	No	Can't clearly ascertain fair market value
Used Items	Clothing Books Furniture Appliances	No	Can't clearly ascertain fair market value
Loose change	Change jar "Fines" for being late for a meeting or using phone in a meeting, etc.	No	The owner of the donation cannot be determined
Raffle tickets (purchaser)	50/50 Handmade quilt Car	No	The purchaser has an expectation of receiving a benefit
Raffle tickets (seller or corporation)	Any kind of raffle	No	The funds being donated (proceeds from raffle ticket sales)
Raffle for a tax receipt	Entire amount raised from sale of raffle tickets is "donated" to United Way in the name of the winner	No	Not permitted under Federal or Provincial law. Absolutely not eligible for a tax receipt for both reasons listed in previous two cases (regarding raffle tickets)
Gift certificate donated by vendor for an auction or raffle	Weekend in Banff Hockey Tickets Spa Treatment	No	Can't clearly ascertain fair market value

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United Way
Calgary and Area

Receiptable Events

Event or Donation Type	Examples	Tax Receiptable?	Why / Conditions & Requirements
Sponsoring a participant	Race, Walk, stair climb Poker Tournament	Yes, use Form 1: Basic Tax Receipt Request	Tax receipt issued to sponsor, not participant
"Dares"	Head shaving Dunk tank Pie throwing	Yes, use Form 1: Basic Tax Receipt Request	Tax receipt is issued to contributor/donor and not the person shaving, being dunked etc.
Casual / Crazy Dress	Jeans day/week "I'm dressed this way for United Way" Ugliest tie contest	Yes, use Form 1: Basic Tax Receipt Request	The "benefit" received is considered nominal
Donated item for an auction or raffle	Smartphones Concert tickets Framed artwork (commercially produced) Television Chocolate lover's gift basket	Receiptable if the item exceeds \$50 in value – Form 2: Gift in Kind Tax Receipt Request	The donor must provide proof of fair market value i.e. detailed invoice or store receipt showing amount paid for the donated item
Auction item or raffle prize: donated merchandise from inventory	Bicycle from bike shop Flower arrangement from flower shop	Maybe. Contact your United Way for clarification.	Note: most often, the business owner writes off the cost as a business expense (i.e. marketing or advertising). If tax receipt is requested (instead of expensing), United Way requires the business to provide an invoice marked "gift donation" for amount equivalent to gift's fair market value, and include that amount in business income
	Sandwiches from caterer	If yes, use Form 2: Gift in Kind Tax Receipt Request	Vendor must contact tax accountant or CRA for more information
Auction: purchaser wins an item with a bid greater than the item's fair market value	Smartphone worth \$100 purchased at an auction for \$300; winner seeks tax receipt for \$200	Yes, if the winning bid exceeds the item's fair market value by 25% or more – use Form 3: Auction Winner Tax Receipt Request Form	When an item is purchased at a silent auction for a price greater than the item's fair market value, the purchaser may request a tax receipt for the surplus payment
50/50	Winner of 50% of the ticket sales Take cash in lieu of prize	Yes, use Form 4: Winner of a 50/50 or Raffle	Prize winner must voluntarily donate their winnings to United Way
Fundraising event with significant benefits for participant	Golf Tournament Dinner & Dance Fashion Show	A portion may be receiptable – contact your United Way rep to find out. If so, use Form 5: Split Receipt Form	Complex, significant bookkeeping requirements, pre-approval may be required Cost and/or fair market value of all normal benefits (i.e. package of tees) and significant benefits (i.e. green fees, dinner, door prizes, etc.) must be calculated to determine receiptable amount