



Tax Receipting Guidelines for Independent Fundraising Events

Autism Canada is proud to be your charity of choice. This document outlines Canada Revenue Agency (CRA) tax policies that apply to donation tax receipts. To ensure a successful event, please read these guidelines before undertaking your event.

Independent Fundraising Events (IFE) are those organized by enthusiastic people like you who hold their own events to raise funds for Autism Canada - with limited involvement from Autism Canada. The planning and expenses associated with the event are the responsibility of the event organizer; however Autism Canada staff can provide guidance, support, and the use of our logo. As well, Autism Canada can provide tax receipts to event participants/donors provided CRA guidelines are followed.

IFE Tax Receipting & Reporting in Compliance with CRA Regulations

IFE organizers wishing to request tax receipts from Autism Canada for event participants must gain approval prior to the event and must comply with certain requirements for record-keeping and financial accountability. *In accordance with CRA's regulations, when an independent fundraising event takes place that Autism Canada was not aware of in advance, Autism Canada must not issue tax receipts.*

Tax Receipts

Donors to your event are eligible for tax receipts if they donate directly to Autism Canada (e.g. writing their cheques out to Autism Canada) – these donations will be credited to your fundraiser since your event inspired the donations to Autism Canada. Event organizers must submit their list of donors and money within 30 days of their event to prevent delays in receipting donors. Donations of less than \$20 will not be receipted unless specifically requested.

The total amount that Autism Canada receives must be equal to or greater than the amount of tax receipts to be issued. When planning your event, please consider how you will cover event expenses - For example: a registration fee, concession stand proceeds, sponsors fees or other non-receiptable money. Event organizers should plan how they will cover event expenses. Event organizers cannot claim all event donations for themselves because others have donated to the cause as well.



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For more information on Gifts and Tax Receipting, read further. You can also visit the Canada Revenue Agency's website at <http://www.cra-arc.gc.ca/>.

Tax receipts can only be issued if a donation is made without a personal advantage being received. See below for an explanation. Further details are also available from CRA at <http://www.cra-arc.gc.ca/E/pub/tp/itnews-26/itnews-26-e.pdf>.

- Tax receipts cannot be issued for purchasing raffle tickets or auction items.
- When donors pay registration fees or purchase merchandise at fair market value, no receipt can be issued.
- Sponsorship fees are amounts paid to support a charity event in return for advertising or other benefit. Therefore no official tax receipt may be issued.

In order to issue tax receipts to IFE donors, we require the following information about the event, donors and donations:

- Copy of the signed Event Proposal Form
- Copy of the Financial Summary Spreadsheet
- Listing of the cheques received and reconciled to the total dollar amount of the receipts to be issued.
- Completed IFE donation forms, noting:
 - o Date of the event
 - o Name of the event
 - o Full names and addresses of donors requiring a receipt

Event Information Required for Gifts with Advantage

In some circumstances, the donor receives an advantage with their donation or registration fees. In all cases where a donor has received an advantage (greens fees, dinner, prizes), the event will require a split receipting (advantage) calculation. Split receipting involves creating a break down of the Fair Market Value of all advantages received and calculating the amount of each donation, amount of advantage per donation and amount eligible for receipt.

In accordance with CRA regulations, Autism Canada is unable to issue receipts for any third party fundraising event where the donor receives an advantage for their donation if the above information has not been provided. To ensure your donors are eligible for tax receipts, please contact Autism Canada. We are here to help!

Thank you for again for raising funds for Autism Canada!