

## RECEIPTING INFORMATION

### What donations to United Way are receiptable?

For a donation to be considered a gift for tax purposes 3 conditions must be met:

1. Voluntary – given of free will (not court ordered)
2. Transferred – from a donor to a registered charity or qualified donee (United Way of Greater Victoria)
3. Property – cash or gifts in kind

Payroll deductions are receipted through the employer at the end of the calendar year on T4's box 46.

Receipts are automatically issued by United Way of Greater Victoria for cash, cheques and credit cards of \$25 or more unless requested. To receipt a gift we need a fully completed United Way pledge form; if a receipt is required for a qualified special event a list must be provided of full name, address, and type of event and for how much.

### What monetary donations to United Way are not receiptable?

When an individual receives something of value in return (or the chance to receive something of value in return) the contribution is not receiptable such as:

1. Payment of basic admission fees
2. Payment for a lottery ticket, 50/50 draws, etc.
3. Contribution of services
4. Gift in kind for which the fair market value cannot be determined

In situations where donors receive nothing in return for their gift, a receipt may be issued to the donor for the full amount i.e.: casual days, head shaves.

### Licensing for prize draws, lotteries and 50/50 draws:

All of these special event fundraisers legally require a Gaming License. Here is a Gaming 101 <https://uwgv.ca/website/wp-content/uploads/2020/09/GamingLicense-Info.pdf> with links to applying for a Gaming License.

**Guidelines are subject to change and are governed by Canada Revenue Agency. These guidelines can be reviewed at:** <https://www.canada.ca/en/services/taxes/charities.html>



**United Way**  
Greater Victoria

*Show your local love*  
Let's rally to recover. #YYJ needs you.