



## How to issue tax receipts

The Foundation adheres to the rules of the Canada Revenue Agency and is solely responsible for tax receipts and their issuance, where applicable, in accordance with its policies (copie available upon request).

Tax receipts will not be issued to the organizer, but rather to those eligible to receive one.

The organizer must indicate in the detailed report of donors and/or participants in the activity (*on page 16 of the guide*) the value of all benefits received by any participant in the activity and provide supporting documents.

With regard to participation costs, the organizer must also indicate the value of all benefits received by the participant (e.g. food and beverages, entertainment, gift bags, etc.) and provide supporting proof, which must be deducted from the participation cost when determining the amount eligible for a receipt.

If the value of the benefits received exceeds 80% of the total cost of participation in the activity, no tax receipt will be issued.

In the case of donations made through a fundraising page associated with the activity and hosted by the Foundation, donors will automatically receive electronic tax receipts for their donation.

In all other cases of donations or participation in the activity, the organizer must provide the Foundation with a detailed report of donors and/or participants in the activity and the financial summary overview (on pages 15 and 16 of this guide) within thirty (30) days of the activity. This report must be submitted electronically, and include, for each donation/participation, the name of the donor/participant, the complete mailing address, the amount of the donation/participation, the method of payment and, if the donor/participant so wishes, the donor's e-mail address and telephone number.

Please note: for credit card donations, the tax receipt is issued in the name of the cardholder. For a donation by cheque, the tax receipt is issued to the name appearing on the cheque as the account holder from which the cheque is drawn.