

Donations: Income Tax Receipts

Policy No. 215

Policy Statement: Regular contributions to the parish through Sunday and Holy Day collections, and donations made through the parish for approved special collections, are eligible for income tax receipts.

Intent of Policy: The parish is a Registered Charity and therefore may only issue a receipt for funds that support the operations of the parish or are forwarded to other Registered Charities, including the Archdiocese.

As a Registered Charity in Canada, the parish must not be used to transfer funds to other organizations or individuals outside of Canada for the purpose of issuing a tax receipt. Such organizations or individuals would not have a Canadian Registered Charity number.

- Procedure:***
- a) Annually, and before the end of February of the following year, the parish will issue all charitable donation receipts.
 - b) All donation receipts must contain the information prescribed by Canada Revenue Agency – Charities Directorate.
 - c) The parish cannot give individuals a tax receipt for goods and services provided to the parish. To do so would contravene the rules of Canada Revenue Agency. However, the parish may issue a cheque to the individual for the value of the goods and services. The individual then renders a new cheque to the parish and donates it back to the parish. A tax receipt may then be issued for the donation.