

Tax Receipting Policy

Cash, Gift Cards, and In Kind Donations

- Donations of \$20 or more will automatically receive a tax receipt provided a full name and address are provided. Online donations receive e-receipts for amounts of \$10 or more.
- Tax receipts for donations of less than \$20 will only be issued upon request.
- Tax receipts will be issued within 7 business days of receiving a donation.

Cheque and Monthly Donor Donations

- The default will be that the tax receipt will be issued at the end of the year and be sent out by the end of February the following year. If a donor would like a tax receipt issued after the donation, rather than wait until the end of the year, Agape can certainly accommodate that request. Monthly donors also will have their tax receipts sent out by the end of February the following year.

Gift-In-Kind Donations

- Donations of property from individuals such as products, equipment, supplies, food, auction items, and other similar tangible items will receive a tax receipt, if requested at the time of donation and if we are provided with a third-party invoice, receipt, qualified appraisal, or similar documentation declaring the fair market value of the donated item. Tax receipts for gift-in-kind donations will be issued within 60 days of receipt of the item.
- Donations of property (including, but not limited to, food) from corporations will receive a letter confirming receipt and the value of the item, but not a charitable tax receipt as is the practice by major Ontario food banks.
- Gifts of services for a silent auction, raffle or a fundraising event (such as a restaurant donating a gift certificate for their restaurant, dance classes donated by a dance teacher, hotels donating a night's stay at their hotel) will NOT be issued tax receipts in accordance with CRA regulations as services do not qualify as gifts of property.
- The Agapè Centre will review all donations to ensure reasonableness of value prior to issuing any tax receipts.

Service-In-Kind Donations

- Donors of any services to The Agapè Centre such as graphic design, printing, training, repair, cleaning, professional services (i.e., legal, accounting, consulting) and other similar services are eligible to receive a tax receipt if certain conditions are met:

- The vendor must issue an invoice or receipt to us for the fair market value of the services provided.
 - The Agapè Centre will issue a cheque in full payment of the services received (i.e. pay the invoice).
 - The vendor will make a monetary donation back for all or a portion of the payment received for their services.
- Tax receipts will be issued within 7 business days of receiving the donation or can be issued at other times upon special request by donors.
- The Agape Centre will review all invoices to ensure reasonableness of the charge for services prior to issuing any tax receipts.