



## When can I get a charitable tax receipt?

Girl Guides of Canada is registered with Canada Revenue Agency (CRA) as a charitable organization, in British Columbia. BC Council is the only level of Guiding that can issue charitable tax receipts for gifts from donors. If anyone wants to donate to Guiding in BC, any level, property, or event, the funds must first be processed by the provincial office.

Not all gifts are considered eligible donations for the purpose of issuing tax receipts. To determine whether or not you can request a charitable tax receipt for the gift offered, here are a few guidelines:

- Gifts must be given freely without request.
- Gifts accepted must be consistent with the Mission, Vision, and Values of Girl Guides of Canada – Guides du Canada.
- Donation types eligible:
  - Cash donations (most common)
  - Member expense claim reimbursements
  - Gifts in kind - donated goods (independent proof of value must be provided)
- Donation types we can accept, but are not eligible:
  - Donated services (the service provider can choose to provide a cash donation comparable to the value of the services paid for by Guiding, often referred to as a 'cheque swap')
  - Gifts from another registered charity (qualified done) cannot be receipted (the provincial office can check an organization's status)
  - Gifts that are directed to benefit a specific individual (CRA deems this to be a gift directly to the individual and not the charity)

The "Request for Charitable Donation Receipt for Income Tax Purposes" must be used to submit the donation, and to request a receipt. When completing the form, provide these details:

- Include full name and address information for donor.
  - Indicate any specific requests for restriction of the gift to a specific purpose (e.g., for use specifically for your group, a specific event or program, or a specific property maintenance funding)
- Forward the form, together with the donor's cheque, payable to Girl Guides of Canada (no specific group), to the provincial office. NOTE: The donor's cheque should not be deposited at the group level, instead send it to the provincial office.
  - If donor's cheque is received, payable to the specific group instead of Girl Guides of Canada, a replacement cheque (payable to Girl Guides of Canada) along with a copy of the original donation cheque must be forwarded to the provincial office.
  - If cash received – deposit, and issue a cheque from your group to Girl Guides of Canada, and forward it to the provincial office.
- Give the receipt to the donor (along with a thank you note if you like).