



# Tax Receipt Guideline

Canadian Tire Jumpstart Charities (“Jumpstart”) is a registered Canadian charity (charitable organization #137929451RR0002) and is eligible to issue official receipts for income tax purposes. Jumpstart is obligated to adhere to Canada Revenue Agency (“CRA”) regulations with regard to the issuance of official tax receipts.

For clarification on the conditions by which Jumpstart will issue an official receipt for tax purposes, please refer to the chart below. For further information please refer to the CRA website at <https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts.html>.

<b>Jumpstart will issue an official tax receipt for:</b>	<b>Jumpstart will not issue an official tax receipt for:</b>
<ul style="list-style-type: none"> <li>• Cash donations of \$20 or more where no value was received in return by the donor</li> <li>• A donation made through Jumpstart’s website <a href="http://jumpstart.canadiantire.ca">jumpstart.canadiantire.ca</a> (tax receipts are issued via email at the time of donation)</li> <li>• Donations of securities of publicly traded companies</li> </ul>	<ul style="list-style-type: none"> <li>• Donations received as a result of an obligation or inducement (i.e. a court ordered transfer of property)</li> <li>• Pledges (refer to definition on page 2)</li> <li>• Donations of services</li> <li>• Donations of gifts in kind</li> <li>• Gift cards and certificates that are donated by the issuer</li> <li>• Donations from other registered charities</li> <li>• Donations of securities for private companies</li> <li>• Donated use of vacation property</li> <li>• Purchase of lottery or raffle tickets</li> <li>• Sponsorships (refer to definition on page 2)</li> <li>• Purchase of tickets or entrance fees to an event (gala, show, sporting event or auction) where the donor is receiving value in return for the donation</li> <li>• A donation made to win an “experience package” where a fair market value is not clear and where an appraisal is not available (i.e. a dinner with an executive or athlete)</li> <li>• Silent or live auction prizes (exceptions may apply)</li> <li>• Donations of electronic Canadian Tire Money (eCTM)</li> </ul>

If a tax receipt is not issued, Jumpstart can issue an acknowledgement letter to thank donors for their generous gifts.



Event organizers are required to provide details to Jumpstart for approval in advance of an event. Event details must be emailed to [jumpstart@cantire.com](mailto:jumpstart@cantire.com) at least four weeks in advance of the event. Please include the following details in your email: event date, location, audience, fundraising target and any request to use the Jumpstart brand image. In order for donors attending the event to receive official tax receipts, the event organizer must provide a complete record of accounting details for the event (revenue and expenses). Official tax receipts will be provided for donations over \$20 where the donor contact information is provided along with donation amount. The amount donated to Jumpstart must be greater or equal to total amount of receipts requested.

For more information on fundraising events and activities please refer to the CRA website at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rcpts/fndrsng-eng.html>.

## Definitions

### **Sponsorship**

CRA defines sponsorship as when a business makes a donation to a charity and, in return, receives advertising or promotion of its brand, products or services (e.g. company exposure on banners, signage, promotional materials or advertising.)

### **Pledge**

CRA defines a pledge as a promise to make a donation in the future. It is not a gift until the charity actually receives the donation. Therefore, an official tax receipt cannot be issued until the donor has fulfilled the pledge by making a donation.

For more information regarding this guideline, please contact [jumpstart@cantire.com](mailto:jumpstart@cantire.com).