



TAX RECEIPT INFORMATION

Prior to committing any kind of receipt, please carefully read the information below. If you require further clarification, please contact the Foundation events team directly at 204-784-2777.

Your donors, participants and sponsors may be eligible to receive tax receipts. Please carefully review the FAQ's below. More information can be accessed at the Canada Revenue Agency (CRA) website at cra-arc.gc.ca.

It is important that you understand the rules about tax receipts BEFORE planning your fundraiser so that you can comfortably and correctly communicate CRA policies to your participants and donors.

CancerCare Manitoba Foundation, Inc. is a registered charity and as such is eligible to issue income tax receipts providing certain criteria are met. The Foundation is obligated to adhere to CRA regulations regarding the issuance of all tax receipts. Failure to comply could result in the revoke of our charitable status.

CRA provides the following definition:

Income tax receipts are issued to donors who make gifts to charities. A gift is a transfer of property (usually cash) where the donor receives no benefit in return. The donor is the source of the gift.

We are pleased to provide a tax receipt for all gifts of \$15 or more, providing the donor did not receive a benefit in return for their donation – if you are unsure whether you can offer a receipt, please ask us. The total value of issued tax receipts cannot exceed the net proceeds of the event received by the Foundation.

Common questions

Can tax receipts be issued for the purchase of an admission ticket?

In some cases, a charitable receipt may be issued for a portion of the ticket price. The value of goods received (not including taxes) such as dinner or prizes, will be deducted from the receipt amount. For example, if the ticket cost to attend a dinner is \$100, and the fair market value of the dinner is \$40, a tax receipt may be issued for \$60. This rule applies even if the cost or portion of the cost of the dinner is covered through sponsorship or other means.

What is a “Collection of Funds”?

If a person collects funds through a number of donors and/or activities (such as a donation box, sales of raffle tickets, merchandise, etc.) as part of a fundraising event, a tax receipt cannot be issued for the overall funds raised, as the “Collection of Funds” does not constitute a true gift from one person as per the CRA definition. Should any person require a receipt for their individual contribution towards the total submitted, we require the full name of the donor or business, along with full mailing address and amount donated, in order to offer a receipt. We suggest using a [pledge form](#) to track this information.



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Can a receipt be issued for a donation of service?

Contributions of services, that is time, skills or efforts, are not property and therefore do not qualify for tax receipts. However, if the charity pays for the service and the service provider returns the payment to the charity as a gift, this constitutes a “cheque swap” which meets CRA requirements to issue a tax receipt, as an audit trail has been created.

What are gifts-in-kind, and are they eligible for tax receipts?

Gifts-in-kind are gifts of physical property, and in most cases are eligible to receive tax receipts under CRA regulations. CancerCare Manitoba Foundation requires an invoice or company letterhead - including their Manitoba business registration number - from the retail outlet, with a description of the donated item, clearly identifying the value.

If an individual purchases an item for donation to an event to facilitate fundraising, we require the original retail receipt from the retailer where the item was purchased. Donations of art may qualify as a gift-in-kind. If an individual artist is donating artwork, the artwork must be accompanied by a professional appraisal at the artist's cost.

Is sponsorship eligible for a tax receipt?

No. Payment from a business in exchange for a benefit such as promotion or advertising is not eligible for a tax receipt. For tax purposes, businesses may claim their contribution as an advertising expense. We are happy to provide a letter of acknowledgement upon request, as proof of payment.

Contact Us

Still have questions? Call us at 204-784-2777.

Our Events Office address:

CancerCare Manitoba Foundation
CC14 – 825 Sherbrook St
Winnipeg, MB R3A 1M5

Office hours are:

Monday through Friday
8:30 am to 4:30 pm