

# CRA - Issuing complete and accurate donation receipts

A registered charity may only issue official receipts for donations that legally qualify as [gifts](#). An official receipt must contain all the information specified in Regulation 3501 of the *Income Tax Act*.

## Checklist

Do the official donation receipts of the charity contain these mandatory elements:

- **For gifts of cash:**
  - a statement that it is an official receipt for income tax purposes;
  - the name and address of the charity as on file with the CRA;
  - the charity's registration number;
  - the serial number of the receipt;
  - the place or locality where the receipt was issued;
  - the day or year the donation was received;
  - the day on which the receipt was issued if it differs from the day of donation;
  - the full name and address of the donor;
  - the amount of the gift;
  - (under proposed legislation) the value and description of any [advantage](#) received by the donor;
  - (under proposed legislation) the [eligible amount](#) of the gift;
  - the signature of an individual authorized by the charity to acknowledge donations; and
  - the name and Web site address of the Canada Revenue Agency ([www.cra.gc.ca/charities](http://www.cra.gc.ca/charities)).
- **For non-cash gifts (gifts in kind), these additional elements:**
  - the day on which the donation was received (if not already indicated);
  - a brief description of the property transferred to the charity;
  - the name and address of the appraiser (if property was appraised); and
  - (under proposed legislation) in place of the amount of the gift mentioned above, the [deemed fair market value](#) of the property.

### Note

For gifts in kind, the eligible amount of the gift cannot exceed the deemed fair market value of the item. An [appraisal](#) is recommended for items valued at \$1,000 or more.

A registered charity **cannot issue receipts** for the following:

- for contributions of [services](#) provided to the charity (services do not qualify as gifts);
- on behalf of another organization or charity;
- in a name other than the name of the true donor.

## References

- [CSP-R02, Receipts - Sanctions - Revocation](#)
- [P113, Gifts and Income Tax](#)
- [Income Tax - Technical News No. 26](#)
- [Sample receipts](#)