

Policy:	Tax Receipting
Section:	Financial
Date:	January 2020



Monetary Donations

- Donations will automatically receive a tax receipt provided a full name and address are provided. Please note that donations of grocery gift cards are not eligible for a tax receipt.

Gift-In-Kind Donations

- Donations of property from individuals such as products, equipment, supplies, 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 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.
- The Burlington Food Bank 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 Burlington Food Bank 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 the Burlington Food Bank for the fair market value of services provided.
- The Burlington Food Bank will issue a cheque in full payment of the services received (i.e. pay the invoice).
- The vendor will make a monetary donation for all or a portion of the payment received for their services.
- Tax receipts will be issued provided a full name, corporate name and address are provided.
- The Burlington Food Bank will review all invoices to ensure reasonableness of the charge for services prior to issuing any tax receipts.

Feeding Burlington Since 1991

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