

Tax Receipting

KidSport is committed to following all rules and regulations regarding tax receipts set out by the Canada Revenue Agency (CRA). This is imperative to protect our charitable status.

KidSport is a Registered Canadian Amateur Athletic Association (RCAAA)

Canadian Registered Charitable Tax Number: 86212 5986 RR0003

- RCAAA's must be National in scope- therefore we have only one CRA number
- RCAAA's can tax receipt at a provincial level with approval from a National body
- KidSport Canada is listed on the CRA RCAAA list <http://www.cra-arc.gc.ca/chrts-gvng/qlfd-dns/qd-lstngs/RCAAA-ACESA-lst-eng.html>
- Funds to be tax receipted must come through KidSport Canada-Alberta. Cheques should be addressed this way.

General CRA Rules

- Tax receipt can only be issued to the true donor (receipts can not be transferred)
- Tax receipt can only be issued to the issuer of the cheque, unless written confirmation is received by the charity
- Tax receipt must include the donor's full mailing address
- Donors who receive a benefit or advantage could receive a split receipt in some cases (golf tournaments, fundraisers etc.) Please contact Debra (contact info below) for more information.

KidSport cannot issue official income tax receipts in the following situations:

- Contributions of services
- Gift certificates where the donor was the issuer
- Use of vacation property
- Amounts received from other charities
- Court ordered payments

Sponsorship

- As a sponsor, the company is receiving benefits in the form of recognition and advertising and can not also receive a tax receipt
- For taxation purposes, the business may be able to claim the contribution as an advertising expense

Third Party Agreement

- Required **prior** to event if a third party is raising funds for a KidSport chapter

Tax receipting questions? Contact Debra at 1-888-914-5437 or dkluck@kidsport.ab.ca

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