



Port Cares Gift In Kind Checklist

Please complete all sections of this form. If you wish to donate anonymously, please leave the 'contact information' section blank.

Contact Information

Full Name _____ Company _____

Address _____

City _____ Postal Code _____

Email Address _____ Phone _____

Gift Memo (*In Memory Of*): _____

1. **What is the item being donated?** _____

2. **What is the value of the item being donated?** _____

3. **Is there a transfer of property?** Yes No

Canada Revenue Agency will not allow receipting for services or items such as gift certificates/vouches directly from a business.

4. **Is the donor a business donating its own product?** Yes No

For government purposes, we are required to provide support for the fair market value of the item donated. Please have the donor provide and attach a price list or sample invoice that shows the amount at which the item is normally sold to customers.

5. **Is the donor an individual donating a personal item?** Yes No

Per the donor, was the item purchased within the last three years? Yes No

a) If yes, we can only receipt for the lesser of the original cost to the donor or the fair market value. What was the original cost to the donor? What is the current market value?

b) If no, we can receipt for the fair market value at the time of the donation.

Attach support for the value to be tax-receipted (cost or market value). If the value of the item is over \$1,000, and the market price is not easily attainable or supportable, an appraisal may be required. If the item is art or jewelry, an appraisal may be required.

Signature of Donor

Date

This form must be retained with the Port Cares copy of the tax receipt issued and attached to the documents which support the value received.

Tax Receipt Number _____