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Donations

Can I claim my donations?

Donations of cash, goods, land, or listed securities to a registered charity or other qualified organizations are eligible for a charitable tax credit. For a donation to be eligible, the transfer of ownership has to be made on a voluntary basis. You can't claim a charitable tax credit or deduction unless you have an official donation receipt. An official donation receipt will have a registered charity number on it that is a 9 digit number followed by RR, i.e. 12345 6789 RR 0001. You can find a list of charities and organizations that can issue official donation receipts on the CRA website. Once you confirm that your donations are eligible, you must then determine the total amount of donations you want to claim. In any one year, you can claim:

- Donations made by December 31 of the applicable tax year.
- Any unclaimed donations made in the previous **five** years.
- Any unclaimed donations made by your spouse or common law partner in the year or in the previous **five** years.

What can I claim?

Common donations that usually qualify for charitable tax credits include:

- Monetary Donation
- Ecologically sensitive land
- Certified cultural property
- Capital property
- Personal-use property (Paintings, sculptures, jewelry, stamps, and coins)
- Inventory (art, antiques, and rare books).

Donations that **do not** usually qualify for charitable tax credits include:

- Contributions of services (time, skills, effort)
- Payment of a basic fee for admission to an event or program
- Purchase price of a lottery ticket or other opportunity to win a prize (Even if the proceeds benefit a charity)
- Payment of tuition fees (exceptions exist);
- gift certificates donated by the issuer (may qualify under specific circumstances as indicated in guidance CG-007)
- Pledges.

What about political donations?

Political contributions are amounts that you or your spouse/common law partner made during the year to a registered political party or candidate for election to the House of Commons or House of Assembly. The amount eligible to be claimed is the amount by which the fair market value of your monetary contribution exceeds any possible advantage you have or will receive for making it. Ensure to keep all documents for reference as well as attack copies of any official receipts if filing a paper return.