



KidSport BC Donation Form

KidSport™ Canada consists of over 180 provincial and local chapters who collectively work to ensure that that no kid is left on the sidelines and all are given the opportunity to experience the positive benefits of organized sports. Your unconditional donation today can help a child learn, play and grow tomorrow.

DONOR INFORMATION	
First Name:	Last Name:
Address:	
City:	
Province/State:	Postal Code:
Phone:	Email:

Please provide us with your contact information (email address, telephone numbers) so that if we require clarification while processing your gift, we do not experience delay - thank you!

GIFT INFORMATION
I am voluntarily and unconditionally donating \$ _____ to KidSport™ BC. Without limiting the unconditional nature of my donation, I would suggest that support be provided to the following KidSport BC Chapter: _____
This is a gift: In memory In celebration In honour of: _____
Please send a donation acknowledgement card to: Name: _____ Mailing Address: _____
Would you like a tax receipt? Yes No Please note that eligible tax receipts may be issued for donations \$20 and above. Do you wish to receive updates on achievements or information from KidSport™ BC? Yes No

PAYMENT INFORMATION		
Payment Type: Visa MasterCard American Express Cheque		
Credit Card		
Credit Card Number:		
Name on Card:	Expiry Date:	CVS:
Signature:		
Cheque		
Please make cheques payable to "KidSport Canada – BC" and mail to: #250 – 999 Canada Place, Vancouver, BC V6C 3C1		

Thank you for your support!

KidSport™ Canada is a Registered Canadian Amateur Athletic Association (RCAAA) and therefore a qualified donee with the Canada Revenue Agency (CRA).
Canadian Registered Charitable Tax Number: 86212 5986 RR0003

KidSport™ BC
250 - 999 Canada Place
Vancouver, BC V6C 3C1

p. 604.333.3434
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www.KidSport.ca/BC

**So ALL Kids
Can Play!**



KidSport™ Donations
Registered Canadian Amateur Athletic Association
Receipts – Issuing Policy

Reference Number: CPS - 007

Effective Date: February 7, 1995

Purpose: This policy statement outlines the Directorate's policy on the issuance and control of receipts by Registered Canadian Amateur Athletic Associations (RCAAs).

Statement: Under the *Income Tax Act*, qualified donees are organizations that can issue official donation receipts for gifts that individuals and corporations make to them. RCAAs are qualified donees and as such can issue official donation receipts.

Implementation

1. This policy applies to Registered Canadian Amateur Athletic Associations.
2. Paragraph 168(1)(f) of the *Income Tax Act* provides that a gift to a RCAA must be made without any implied or express condition or understanding that it be transferred to a local club or other named beneficiary. A RCAA must maintain significant accountability and control over the issuance of receipts and the amount of funds raised. A RCAA cannot lend its registration number to a member club.
3. The issuance of receipts can only be delegated to a subordinate body at the provincial level. It should not be subdelegated by a provincial level association to member clubs without the RCAA's consent. The RCAA must maintain direction and control over its receipt-issuing policies.
4. A local club that has raised funds may receive a percentage of those funds as financing for the club's activities that are consistent with the RCAA's purposes. However, the percentage returned to the local club must not form part of any solicitation for funds by the local club, or any agreement with a prospective donor.
5. A RCAA cannot operate as a conduit for a local club's own purposes. A significant amount of funds raised must be retained by the RCAA for its own use, for contingencies or to be redistributed to other clubs. An administration fee covering the expense of receiving funds raised and issuing receipts is not considered to be a significant amount.
6. A local club that receives percentage funding must account to the RCAA for the amounts raised. The accounting provided to the RCAA must enable the Canada Customs and Revenue Agency to verify whether receipts are issued in accordance with the Act.
7. In view of the widespread practice of soliciting contributions from parents whose children receive direct support from local clubs, a RCAA should require as part of its granting policy, that accounting from local clubs include the names of all those athletes who receive subsidized training. Should an audit by the Canada Customs and Revenue Agency uncover any substantial abuse at the local level, the RCAA will be deemed to have failed meeting the requirements the Act unless it can demonstrate that it had proper mechanisms in place for the proper issuance of receipts.

Policy for Issuing Receipts:

1. Where a charitable donation is provided by way of a cheque written on an account held jointly by spouses, that is both names appear on the cheque, the charity can issue the official donation receipt in either or both names, regardless of how the cheque is endorsed.
2. Where a registered charity receives a cheque from a corporation and is subsequently asked to issue the official donation receipt in the name of an individual who controls the corporation, the charity must refuse to issue the receipt to the individual. The charity may only issue a receipt to the individual if there is evidence to show that the individual is the true donor, for example, the donation is by way of that individual's personal cheque or by way of the corporation making the donation in the name or on behalf of the individual (e.g., a corporation accounts for the donation from a shareholder in the shareholder's account). This guideline also applies to a gift from a partnership in which both spouses are business partners.
3. In other circumstances, where the provider of the gift asks the charity to issue an official donation receipt in another name and there is no obvious indication as to the true donor, the registered charity must be reasonably sure that the name it records on the receipt is that of the true donor. In these circumstances, the charity should request a written declaration as to the identity of the true donor from the party providing the donation.

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