



3.2 Donation receipts for cash gifts must have the following:

- a statement that it is an official receipt for income tax purposes
- the name and address of the charity on file with the Canada Revenue Agency (CRA)
- a unique serial number
- the registration number issued by the CRA
- the location where the receipt was issued (city, town, municipality)
- the date or year the gift was received
- the date the receipt was issued
- the full name, including middle initial, and address of the donor
- the amount of the gift
- the amount and description of any advantage received by the donor
- the eligible amount of the gift
- the signature of an individual authorized by the charity to acknowledge gifts
- the name and website address of the CRA

Donation receipts for non-cash gifts (gifts in kind) must also include:

- the date the gift was received (if not already included)
- a brief description of the gift received by the charity
- the name and address of the appraiser (if the gift was appraised)

The amount of a non-cash gift must be its fair market value at the time the gift was made.
(see separate topic sheet for fair market valuations information)