



Project Canoe Gifts In-Kind Policy

Project Canoe graciously accepts what are commonly known as “gifts in-kind” or “in-kind donations” from our community of supporters. In-kind giving is a donation of any non-cash product or good.

Frequently Asked Questions

Q1. What types of gift-in-kind donations does Project Canoe accept?

- Examples of in-kind giving include, but are not limited to, donations of new and surplus outdoor equipment inventory, donations of slightly used equipment and furniture, donations of computers, household items, household furniture and unused hygiene products (e.g., toothpaste, soap, shampoo, etc.).
- We accept donations of tickets for events to use in our silent auction fundraisers. To qualify for a tax receipt, the donated tickets must be received by Project Canoe at least 48 hours prior to the event.
- Donations of new or used clothes are welcome, but only if those clothes are on our list of “needed items” for our outdoor programs regularly updated on the website. Only new clothes are eligible for a tax receipt. There is no pick-up of clothes, however, a drop-off time to Project Canoe can be arranged.
- We do not accept items that we cannot use in our office, for our programs or for our fundraising events (silent auctions, etc.).

Q2. What information do I need to provide to Project Canoe and how will my information be used?

- Project Canoe respects and protects the privacy of our donors. Our privacy policy is posted on our website at <http://www.canoe.org/privacy-policy/>.
- We ask that all donors complete a gift-in-kind donation form for Project Canoe's records. If a tax receipt is required, all sections of the gift-in-kind donation form must be completed including:
 - First and last name
 - Address
 - Description of item
 - Fair market value of item
 - Donor declaration
 - Donor's signature
- If a tax receipt is not required, the following information is required for our records:
 - First and last name
 - Address
 - Description of item
 - Donor's signature

Q3. Can I receive a tax receipt for my donation?

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Visit us online at <http://www.canoe.org>



- Donors are eligible for a gift-in-kind tax receipt if the donated item(s) can be utilized by Project Canoe and the item(s) is in good working condition.
- We accept donations of jewelry and artwork but cannot offer a tax receipt for these items, unless we have official documentation of an independent appraisal, or proof of an established fair market value for the item (see explanation below).

Q4. How is the fair market value of donated items established in order to issue a tax receipt?

For donations from individuals:

- According to CRA guidelines, in order to issue a tax receipt Project Canoe requires official documentation (e.g., a sales receipt) or independent appraisal of the fair market value of the donated item. Tax receipts can only be issued when this documentation is on file with Project Canoe.
- If the original sales receipt is provided, Project Canoe will depreciate the value based on the age and condition of the item. If no sales receipt is provided, then the onus is on the donor to establish the value using public sources. Project Canoe will issue a tax receipt once sufficient proof of the value of the item is provided.
- Project Canoe may request a current photo of the item in order to confirm its age and condition.

For donations from corporations:

- If the donated item is an asset (e.g., used computers), the individual guidelines (above) apply.
- If a corporate donation is from inventory (e.g., donation of clothing from a retailer) an invoice is required to establish fair market value.

****In all cases, the gift-in-kind donation form (word | pdf) must be completed in order to receive a tax receipt.****

Q5. When will I receive my gift-in-kind tax receipt?

- The gift-in-kind tax receipt will be issued once the donated items are received by Project Canoe and the condition/value is confirmed and the required documentation (gift-in-kind donation form and appropriate fair market value documentation - word | pdf) is provided to Project Canoe.

Q6. What is the deadline for submitting documentation to Project Canoe in order to receive a gift-in-kind tax receipt?

- In order to receive a tax receipt for a gift-in-kind donation made to Project Canoe in the preceding year, all documentation must be supplied to Project Canoe by December 31st of the year in which the donation was made.

Q7. I'm donating a large item. Can Project Canoe pick it up?

- If at all possible, we ask donors to deliver the item to help avoid any pick-up costs. However, in special circumstances, we are happy to arrange for pick-up if appropriate.



Q8. I would like to donate an antique to the gift-in-kind program. How will my donation be valued?

- Antiques should be valued by an independent appraiser in order to establish a fair market value. *Exception: The donor can establish fair market value using public sources when the item is worth \$1,000 or less.*

Q9. Does Project Canoe accept gifts of shares or securities?

- Project Canoe graciously accepts gifts of shares and securities. Please visit the following link on our website to learn more:
<http://www.canoe.org/donate/donation-options/donation-of-securities/>

Approved by Project Canoe Board of Directors in December of 2011