



GlobalFire gathers useful fire fighting; rescue and emergency medical items, which are found to be in new, decent or light repair condition. GlobalFire accepts such items from donors using 1 of the following 3 methods:

1 – **Charitable giving:** The donor provides items to DMGF / GlobalFire, asking only that the goods make it to disadvantaged recipients somewhere in the global community.

2 – **Charitable Purchase:** DMGF / GlobalFire purchases the donation item(s) for \$1 Canadian.

3 – **Gift-In-Kind:** The donor requests a charitable donation tax receipt be issued for the provided items (the rules for which are outlined below).

- Tax receipts may be issued for the fair market value (FMV) of goods received that are of use to the charity.
- The CRA defines fair market value as *“the highest dollar value you can get for your property in an open and unrestricted market and between a willing buyer and a willing seller who are knowledgeable, informed, and acting independently of each other.”*
- Tax receipts cannot be issued for services received (ie; time, skills or efforts).
- **The fair market value of the goods must be assessed by the donor and included on an additional document to be provided with the donation’s invoice.**
- The donor must show three separate source quotes to demonstrate the value of the items being donated. The lowest value can then be selected from these quotes and called the item's FMV.
- **HST/GST should not be included in the fair market value of goods donated.** Charities cannot issue a receipt for tax paid.
- A full name (or business name) and address must be included on the donation’s invoice in order to issue a tax receipt.
- The prices will be confirmed by our staff before a receipt is issued.

Regardless of which of the 3 methods of donation (listed above) is used, GlobalFire can provide a waiver of liability to the donor upon request.