

**Saturday, February 20, 2010  
Delta Guelph Hotel, Guelph**

## Donation Sheet

Donor: \_\_\_\_\_  
(If donated by a company, please include a contact name.)

Contact Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

### Detailed description of donation for catalogue:

*Example: Time Well spent in Chatham Kent - Getaway package - two luxurious nights at Retro Suites Hotel in Chatham. Half day at Eau La La Spa. Wine tasting at Smith and Wilson Estate Wines. Guided tour of RM Classic Car Exhibit. Dinner at Eriean's Molly and OJ's and dinner at Mama Maria's Ristorante in Chatham.*

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Estimated value  
(for tax receipt): \_\_\_\_\_

Please return this form to:

The Centre for Rural Leadership  
100 Stone Road West  
Suite 105  
Guelph, Ontario N1G 5L3  
Fax: (519)-826-4208  
Email: info@ruralleadership.ca

Please **ship or deliver your donation**  
**NO LATER THAN January 31, 2010 to:**

**Winter Magic Dream Auction  
c/o Ontario Mutuels  
350 Pinebush Road  
Cambridge ON N1T 1Z6**

***The Auction Committee reserves the right to group the donated items and designate their location in the silent or live auction. Recognition will be given to individual donors. Please see reverse for explanation of the guidelines that will be used by The Centre for Rural Leadership in issuing charitable tax receipts for your in-kind donations to the 2010 Auction.***

## 2010 Tax Receipting Guidelines for Auction Item Donors

The Centre for Rural Leadership adheres to Canadian Revenue Agency rules and regulations pertaining to charitable tax receipts in order to protect our charitable status.

*Most companies should not require a tax receipt because they can claim contributions as a business expense. The Centre for Rural Leadership advises all donors to check with their own financial advisor to determine how to best utilize a contribution to their maximum advantage within Canadian Revenue Agency regulations.*

### ***Donation of Tangible, Material Goods***

For gifts-in-kind of tangible, material goods, a tax receipt may be issued for the fair market value.

#### **Gift-in-Kind valued at under \$1,000**

Documentation is generally not needed to prove fair market value unless The Centre for Rural Leadership has substantial reason to question the stated fair market value, in which case the donor may be required to provide an invoice, receipt or third-party appraisal.

#### **Most Gift-in-Kind Items valued at \$1,000 or more**

Donor must provide an invoice or sales receipt showing fair market value of the donated item.

#### **Gift-in-Kind valued at \$5,000 or more**

Tax receipts for items valued at \$5,000 or more may be issued only with the prior approval of The Centre for Rural Leadership. Once approved, a tax receipt will be issued for the fair market value of the item provided that the donor provides documentation, which may include an independent and qualified third-party appraisal\*\*.

\*\* If the donor does not provide an independent and qualified third-party appraisal where required, a tax receipt may be issued for the amount that the item is sold for in the auction.

### ***Donation of Gift Certificates***

#### ***Donation of Gift Certificates NOT Received Directly From the Issuer***

The Centre for Rural Leadership may issue a tax receipt for the donation of a gift certificate when the donor is not the issuer of the gift certificate and has purchased the gift certificate either from the issuer or another third party. I.E. If an individual or company purchases a gift certificate from a third-party individual, retailer, or business, The Centre for Rural Leadership can issue a tax receipt in the donor's name for the face value of the certificate.

#### ***Donation of Gift Certificates Received Directly From the Issuer***

The Centre for Rural Leadership cannot issue a tax receipt for gift certificates received directly from the issuer. For example: If an individual, retailer, or business donates a gift certificate that entitles the recipient to purchase goods and/or services from that same individual, retailer, or business, we cannot issue a tax receipt. TCRL can however issue marketing receipts for gift certificates received directly from the issuer.

### ***Donation of Services***

The Centre for Rural Leadership cannot issue tax receipts for donated services (time, skills or effort) because services are not considered to be tangible property. Examples of services include hotel accommodation, event set-up, entertainment, air miles, loaned vacation property, desk top services, legal services, and moving services. TCRL we can issue marketing receipts for donated services.