

# Tax Credits for Donations and Gifts

If the amounts you are claiming are all monetary donations made in 2021 to a donee listed on line 1 of this schedule and you are not claiming the additional tax credit for a large cultural donation or the tax credit for cultural patronage, do not complete this schedule. Instead, complete Work Chart 395.

## A Tax credit for charitable donations and other gifts

Do not enter in Part A any donation for which you are claiming the tax credit for cultural patronage in Part C.

Enter the total eligible amount of donations and gifts covered in Part A that you made in previous years and that you can carry forward to 2021 (you must include all the amounts used to calculate the total eligible amount on the appropriate lines in Part A).

80

### 1 Charitable donations and gifts

Do not enter on lines 1 through 4 any donations or gifts covered on lines 5a, 6, 8, 10 or 12.

#### Eligible amounts of donations and gifts made to the following donees

(include eligible amounts from previous years that you can carry forward to 2021):

- registered charities, registered amateur athletic associations, recognized political education organizations and registered journalism organizations 1
- the government of Canada, Québec or another province, and municipal or public bodies performing a function of government in Canada + 2
- registered museums and registered cultural or communications organizations + 3
- the United Nations and its agencies, the Organisation internationale de la Francophonie and its subsidiary bodies, and prescribed foreign universities + 4

Eligible amount of a **charitable donation or gift** (including any eligible amounts from previous years that you can carry forward to 2021) that is one of the following:

- a donation of food products (see the guide) 5a × 1.50 + 5
- a gift of a public work of art, the eligible amount of which:
  - can be increased by 50% (see the guide) 6 × 1.50 + 7
  - can be increased by 25% (see the guide) 8 × 1.25 + 9
- a gift of a work of art to a Québec museum, unless you entered this amount on line 8 10 × 1.25 + 11
- a gift of a building situated in Québec (and the land on which it is located) for cultural purposes (see the guide) 12 × 1.25 + 13

Add lines 1 through 4, 5, 7, 9, 11 and 13.

Carry all or part of this amount to line 33.

= 14

### 2 Gifts of cultural property, ecological gifts and gifts of musical instruments

Include on lines 21, 22 and 23 the eligible amounts from previous years that you can carry forward to 2021.

Total eligible amount of all gifts of cultural property, other than gifts covered on lines 25, 27 and 29 21

Total eligible amount of all ecological gifts + 22

Total eligible amount of all gifts of musical instruments + 23

Eligible amount of a **gift of cultural property** (including any eligible amounts from previous years that you can carry forward to 2021) that is one of the following:

- a gift of a public work of art, the eligible amount of which:
  - can be increased by 50% (see the guide) 25 × 1.50 + 26
  - can be increased by 25% (see the guide) 27 × 1.25 + 28
- a gift of a work of art to a Québec museum, unless you entered this amount on line 27 29 × 1.25 + 30

Add lines 21 through 23, 26, 28 and 30.

Carry all or part of this amount to line 34.

= 31

➔ Continued on the next page.

Enclose a copy of this schedule with your return.



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### 3 Calculating the credit

All or part of the amount from line 14 33  
 All or part of the amount from line 31 34  
 Add lines 33 and 34. = 35  
**Carry the result to line 393 of your return.**  
 Amount from line 35 minus **\$200** = 35.1

Amount from line 299 of your return 35.2  
 Amount from line 35.2 minus **\$109,755**.  
 If the result **is negative**, enter 0. = 35.3  
 Subtract line 35.3 from line 35.1.  
 If the result **is negative**, enter 0. = 35.4

Amount from line 35 or <b>\$200</b> , whichever is <b>less</b>	36		× 20%		37
Amount from line 35.1 or line 35.3, whichever is <b>less</b>	37.1		× 25.75%	+	37.2
Amount from line 35.4	38		× 24%	+	39
Add lines 37, 37.2 and 39. Carry the result to line 60.				+	40

**Tax credit for charitable donations and other gifts**

### B Additional tax credit for a large cultural donation

If you claimed a tax credit for charitable donations and other gifts (Part A) for a monetary donation of at least \$5,000 you made in one or more instalments to an eligible donee, you can also claim the additional tax credit for a large cultural donation. Note, however, that you can only claim this tax credit for **one** donation. If you claimed the credit for a year prior to 2021, you cannot enter an amount on line 41 below.

Registration number (or business number) of the donee  
 (shown on the receipt issued by the donee) 411

Eligible amount of the donation made in 2021 (**minimum \$5,000; maximum \$25,000**) 41  
 Eligible amount of a donation made in the period from 2017 to 2020 inclusive that you can carry forward to 2021 43  
 Amount from line 41 or line 43, as applicable 42 × 25% ▶ 44  
 Income tax on taxable income (amount from line 401 of your return) 45  
 Total of the amounts from lines 378 and 381 of your return 46 × 20% ▶ 47  
 Total of the amounts from lines 377.1, 390, 391, 392, 396, 397 and 398.1 of your return + 47  
 Add lines 46 and 47. = 48  
 Subtract line 48 from line 45. = 49

Amount from line 44 or line 49, whichever is **less**.  
 Carry all or part of this amount to line 61. 50

**Additional tax credit for a large cultural donation**

➔ Continued on the next page.

