

# Tax Credits for Donations and Gifts

If the amounts you are claiming are all monetary donations made in 2022 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. **Be sure to read the information on pages 4 to 8 before completing this schedule.**

## 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 2022 (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 (see Table 1 on page 6)

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 2022):

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

1	
+	2
+	3
+	4

Eligible amount of a **charitable donation or gift** (including any eligible amounts from previous years that you can carry forward to 2022) that is one of the following:

- a donation of food products
- a gift of a public work of art, the eligible amount of which:
  - can be increased by 50%
  - can be increased by 25%
- a gift of a work of art to a Québec museum, unless you entered this amount on line 8
- a gift of a building situated in Québec (and the land on which it is located) for cultural purposes

5a		× 1.50	+	5
6		× 1.50	+	7
8		× 1.25	+	9
10		× 1.25	+	11
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
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### 2 Gifts of cultural property, ecological gifts and gifts of musical instruments (see tables 2 and 3 on page 7)

Include on lines 21, 22 and 23 the eligible amounts from previous years that you can carry forward to 2022.

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

Total eligible amount of all ecological gifts

Total eligible amount of all gifts of musical instruments

21	
+	22
+	23

Eligible amount of a **gift of cultural property** (including any eligible amounts from previous years that you can carry forward to 2022) that is one of the following:

- a gift of a public work of art, the eligible amount of which:
  - can be increased by 50%
  - can be increased by 25%
- a gift of a work of art to a Québec museum, unless you entered this amount on line 27

25		× 1.50	+	26
27		× 1.25	+	28
29		× 1.25	+	30

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

Carry all or part of this amount to line 34.

=	31
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Continued on the next page.

Enclose this schedule with your return.



I2V1 ZZ 73508649

### 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	▶ 35.1

Amount from line 299 of your return	35.2		
Amount from line 35.2 minus \$112,655.	-	112,655.00	
If the result is negative, enter 0.	=	35.3	▶ 35.3
Subtract line 35.3 from line 35.1.	=	35.4	
If the result is negative, enter 0.			

Amount from line 35 or \$200, whichever is less	36	× 20%	▶ 37
Amount from line 35.1 or line 35.3, whichever is less	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.			
<b>Tax credit for charitable donations and other gifts</b>			= 40

### 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 2022, 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 2022 (minimum \$5,000; maximum \$25,000)	41	
Eligible amount of a donation made in the period from 2018 to 2021 that you can carry forward to 2022	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% ▶ 46
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.		
<b>Additional tax credit for a large cultural donation</b>		
	50	

➔ Continued on the next page.

Enclose this schedule with your return.



I2V2 ZZ 73508650

### C Tax credit for cultural patronage

You cannot claim the tax credit for charitable donations and other gifts in Part A or the additional tax credit for a large cultural donation in Part B for any donation you enter in Part C.

Registration number (or business number) of the donee  
(shown on the receipt issued by the donee) 511

Registration number of the pledge (if applicable) 512

Eligible amount of a cultural patronage donation made in each of the years  
from 2017 to 2021 that you can carry forward to 2022 513

**Total of the following:** the eligible amount of a cultural patronage donation made in 2022 (at least \$25,000 if made pursuant to a registered pledge; otherwise at least \$250,000) **plus** the amount from line 513. 51

× **30%**

Multiply line 51 by 30%.  
Carry all or part of this amount to line 62. **Tax credit for cultural patronage** = 59

### D Tax credits for donations and gifts

Amount from line 40 60

All or part of the amount from line 50 + 61

All or part of the amount from line 59 + 62

Add lines 60 through 62.  
Carry the result to line 395 of your return. **Tax credits for donations and gifts** = 63

Enclose this schedule with your return.



I2V3 ZZ 73508651



## Information

### Tax credit for charitable donations and other gifts (Part A)

You can claim a tax credit for charitable donations, gifts of cultural property, ecological gifts and gifts of musical instruments that you made in the year, as well as for any part of such donations made in the last five years that you have never used to calculate the tax credit. You can carry the unused part of the eligible amount of the donation forward five years from the year of the donation (10 years for ecological gifts made after February 10, 2014).

### Donation of food products (line 5)

If, after March 26, 2015, you donated **food products that you produced**, the eligible amount of the donation can be increased by 50%, provided **all** of the following conditions were met at the time of the donation:

- You were a **recognized agricultural producer**.
- The donation was made to a registered charity that was a member of the Food Banks of Quebec network (either a Moisson member or, in the case of a donation made after March 17, 2016, an associate member).
- The donated food products were **eligible agricultural products**.

#### Recognized agricultural producer

An individual who either:

- operates an agricultural business registered with the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation du Québec (MAPAQ) as an agricultural operation; or
- is a member of a partnership that operates such a business, provided he or she is a member of the partnership at the end of its fiscal period.

#### Eligible agricultural products

Eligible agricultural products are products that are grown, raised or harvested by a registered agricultural operation and can be legally sold, distributed, or offered for sale at a place other than where they were produced as food products or beverages for human consumption. Such products include:

- meat and meat by-products
- eggs
- dairy products
- fish
- fruit
- vegetables
- grains
- legumes
- herbs
- honey
- maple syrup
- mushrooms
- nuts

#### NOTE

Processed agricultural products are not eligible unless they can still be legally sold, distributed, or offered for sale at a place other than where they are produced as a food product or beverage for human consumption.

If, after March 17, 2016, you donated **food products that you processed**, the eligible amount of the donation can be increased by 50%, provided **all** of the following conditions were met at the time of the donation:

- You operated a food processing business.
- The donation was made to a registered charity that was a member of the Food Banks of Quebec network (either a Moisson member or an associate member).
- The donated food products were **eligible food products**.

#### Eligible food products

Milk, oil, flour, sugar, deep-frozen vegetables, pasta, prepared meals, baby food and infant formula.

### Gift of a public work of art (lines 6 through 10 or 25 through 29)

If you made a charitable donation or a gift of cultural property to certain donees and the donated property was a **public work of art**, the eligible amount of the gift can be increased by 25% or 50%.

#### Public work of art

A permanent work of art, often large in size or of an environmental nature, installed in a space accessible to the public for the purposes of commemoration, embellishment or integration into the architecture or environment of public buildings and sites.

#### 25% increase

The eligible amount of the gift can be increased by 25% if you hold a certificate confirming the fair market value of the public work of art (see "Certificate confirming the fair market value" on the next page) and the gift was made to either of the following donees:

- the Québec government (if the donation was made to an educational institution that is a mandatory of the state, see "50% increase" on the next page);
- a Québec municipality or a municipal or public body performing a function of government in Québec (if the gift was made to a school service centre or school board, see "50% increase" on the next page), provided that, according to the certificate issued by the Minister of Culture and Communications, the work was acquired by the municipality or the body in accordance with its policy for the acquisition and conservation of public works of art.

If, based on the above, the eligible amount of the gift can be increased by 25% and the gift of the public work of art is recognized as a gift of cultural property, enter the eligible amount of the gift on line 27. However, if the gift constitutes a charitable donation, enter the eligible amount of the gift on line 8.



If, based on the preceding, the eligible amount of the gift **cannot be increased** and the gift of the public work of art is recognized as a gift of cultural property, enter the eligible amount of the gift on line 21 or 29, depending on the donee. However, if the gift constitutes a charitable donation, enter the eligible amount of the gift on line 1, 2, 3 or 10, depending on the donee (see “Gift of a work of art whose value cannot be increased as a public work of art” opposite).

### 50% increase

The eligible amount of the gift can be increased by 50% if you hold a certificate confirming the fair market value of the public work of art (see “Certificate confirming the fair market value” opposite) and the gift was made to one of the following donees:

- an educational institution that is a mandatory of the state;
- a school service centre or school board governed by the *Education Act* or the *Education Act for Cree, Inuit and Naskapi Native Persons*;
- a registered charity whose mission is education and that is one of the following:
  - an educational institution established under Québec law,
  - a general or vocational college,
  - an educational institution at the university level,
  - a private educational institution accredited for the purposes of subsidies under the *Act respecting private education*.

In order for the 50% increase to apply, the certificate issued by the Ministère de la Culture et des Communications must confirm that the work of art acquired by the donee was acquired for installation in a place accessible to students and that its conservation can be ensured.

If, based on the preceding, the eligible amount of the gift **can be increased by 50%** and the gift of the public work of art is recognized as a gift of cultural property, enter the eligible amount of the gift on line 25. However, if the gift is a charitable donation, enter the eligible amount of the gift on line 6.

If, based on the preceding, the eligible amount of the gift **cannot be increased** and the gift of the public work of art is recognized as a gift of cultural property, enter the eligible amount of the gift on line 21. However, if the gift constitutes a charitable donation, enter the eligible amount of the gift on line 1 or 2, depending on the donee (see “Gift of a work of art whose value cannot be increased as a public work of art” opposite).

### Certificate confirming the fair market value

In order to increase the eligible amount of a gift of a public work of art by 25% or 50%, you must hold a certificate confirming the fair market value of the public work of art you donated. If the gift constitutes a charitable donation, its fair market value must be certified by the Ministère de la Culture et des Communications. If it constitutes a gift of cultural property, its fair market value must be certified by the Canadian Cultural Property Export Review Board or the Conseil du patrimoine culturel du Québec, as applicable (see Table 2 on page 7).

You must use the fair market value shown on the certificate to determine the eligible amount of the gift.

### Gift of a work of art whose value cannot be increased as a public work of art

You can claim a tax credit if you donate a work of art whose value cannot be increased as a public work of art and the donation **constitutes a charitable donation** (for example, a gift of a work of art to a registered charity), provided the donee disposes of the work of art in the year the gift is made or in any of the subsequent five years. If you receive the receipt for your gift after filing your return, you can ask to have the credit granted for the year of your gift by filing form TP-1.R-V, *Request for an Adjustment to an Income Tax Return*.

This does not apply to a gift of a work of art:

- that constitutes a gift of cultural property;
- made to the government of Canada, Québec or another province;
- made to a Canadian municipality;
- made to an organization that acquired the work of art as part of its primary mission; or
- made to a municipal or public body performing a function of government in Canada.

### Work of art donated to a Québec museum

If you donated a work of art to a Québec museum, that is, a museum located in Québec or a recognized museum, the eligible amount of the gift can be increased by 25%.

Enter the eligible amount of the gift on line 10. If the gift can be recognized as a gift of cultural property, enter the eligible amount on line 29 instead.



## Gift of a building for cultural purposes (line 12)

If you donated a building situated in Québec that can house artist studios or one or more cultural organizations, the eligible amount of the gift can be increased by 25%, provided **both** of the following conditions are met:

- The Ministère de la Culture et des Communications issued you a qualification certificate for the building, along with a certificate confirming its fair market value based not only on the value of the building itself, but also on that of the land on which it is located.
- The gift was made to one of the following donees:
  - a Québec municipality or a municipal or public body performing a function of government in Québec;
  - a registered charity operating in Québec for the benefit of the community, such as the Société d’habitation et de développement de Montréal, or operating in the arts and culture sector;
  - a registered cultural or communications organization; or
  - a registered museum.

If **both conditions are met**, enter the eligible amount of the gift on line 12 (to determine the eligible amount, you must use the fair market value shown on the certificate issued by the Ministère de la Culture et des Communications). **If not**, enter the eligible amount of the gift on line 1, 2 or 3, depending on the donee.

## Special cases

If any of the following situations apply to you, contact us:

- You donated capital property and, under federal legislation, designated an amount in respect of the property that is deemed to be both the proceeds of disposition and the fair market value of the gift and that is less than the fair market value of the property at the time of the donation.
- You donated cultural property or a work of art with a recognized reserve of usufruct or use.
- You donated a non-qualifying security (such as an unlisted share that is not a share in a corporation to which you are related).
- You donated an option to acquire some of your property.

**Table 1 Charitable donations and gifts (lines 1 through 14)**

Types of donations and gifts	Principal donees	Comments
<ul style="list-style-type: none"> <li>• <b>Monetary donations</b> (other than donations for which you are claiming the tax credit for cultural patronage [see “Tax credit for cultural patronage” on page 8])</li> <li>• <b>Gifts of property</b> (other than gifts covered in Table 2 or Table 3)</li> </ul>	<ul style="list-style-type: none"> <li>• Registered charities</li> <li>• Registered Canadian amateur athletic associations</li> <li>• Registered Québec amateur athletic associations</li> <li>• The government of Canada, Québec or another province</li> <li>• Canadian municipalities</li> <li>• Municipal or public bodies performing a function of government in Canada</li> <li>• The United Nations and its agencies</li> <li>• The Organisation internationale de la Francophonie and its subsidiary bodies</li> <li>• Prescribed foreign universities</li> <li>• Recognized political education organizations</li> <li>• Registered museums</li> <li>• Registered cultural or communications organizations</li> <li>• Registered journalism organizations</li> </ul>	<ul style="list-style-type: none"> <li>• If you made a <b>monetary donation of \$5,000 or more</b> to certain donees operating in Québec in the arts and culture sector, you may be eligible for an additional tax credit (see “Additional tax credit for a large cultural donation” on page 8).</li> <li>• If you donated a <b>public work of art</b>, you may be able to increase the value of your donation (see “Gift of a public work of art” on pages 4 and 5).</li> <li>• If you donated a <b>work of art whose value cannot be increased as a public work of art</b>, see “Gift of a work of art whose value cannot be increased as a public work of art” on page 5.</li> <li>• If you donated a <b>building in Québec that can house artist studios or one or more cultural organizations</b>, you may be able to increase the value of your donation (see “Gift of a building for cultural purposes” above).</li> <li>• If you donated <b>food products</b>, the value of your donation can be increased (see “Donations of food products” on page 4).</li> </ul>



**Table 2 Gifts of cultural property (lines 21, 25, 27 and 29)**

Types of gifts	Donees	Comments
<b>Gifts of Canadian cultural property</b> for which you hold a <i>Cultural Property Income Tax Certificate</i> (form T871) issued by the Canadian Cultural Property Export Review Board	Institutions and public authorities in Canada designated by the Minister of Canadian Heritage	<ul style="list-style-type: none"> <li>If you <b>donated a public work of art or donated a work of art to a Québec museum</b>, you may be able to increase the eligible amount of your donation (see "Gift of a public work of art" and "Works of art donated to a Québec museum" on page 5).</li> <li>Enclose the <i>Certificate of Disposition of Cultural Property</i> (form TPF-712.0.1-V) with your return if you donated cultural property for which you must hold such a certificate.</li> </ul>
<b>Gifts of property</b> for which you hold a <i>Certificate of Disposition of Cultural Property</i> (form TPF-712.0.1-V) issued by the Conseil du patrimoine culturel du Québec	<ul style="list-style-type: none"> <li>Certified archival centres</li> <li>The Montreal Museum of Fine Art</li> <li>The Musée d'art contemporain de Montréal</li> <li>The Musée de la civilisation</li> <li>The Musée national des beaux-arts du Québec</li> <li>Recognized museums</li> </ul>	
<b>Gifts of Québec cultural property</b> recognized or classified under the <i>Cultural Property Act</i> or the <i>Cultural Heritage Act</i>	Institutions and public authorities in Canada designated by the Minister of Canadian Heritage	

**Table 3 Ecological gifts and gifts of musical instruments (lines 22 and 23)**

Types of gifts	Donees	Comments
<b>Ecological gifts</b> <ul style="list-style-type: none"> <li>Land in Québec with undeniable ecological value or a servitude encumbering such land (either a real servitude or, if the donation was made after March 21, 2017, a personal servitude with a term of at least 100 years)</li> </ul>	<ul style="list-style-type: none"> <li>Registered charities (except private foundations) whose primary mission is the conservation of Québec's ecological heritage</li> <li>The Québec government, the Canadian government, Québec municipalities and municipal or public bodies performing a function of government in Québec</li> </ul>	<b>Enclose</b> with your return the <i>Certificate for a Gift of Land or a Servitude with Ecological Value</i> (form TPF-712.0.2-V) issued by the Ministère de l'Environnement et de la Lutte contre les changements climatiques.
<ul style="list-style-type: none"> <li>Land with undeniable ecological value that is situated in a region bordering on Québec and whose preservation and conservation are important for Québec's ecological heritage or a servitude encumbering such land (either a real servitude or, if the donation was made after March 21, 2017, a personal servitude with a term of at least 100 years).</li> </ul>	<ul style="list-style-type: none"> <li>Registered charities (except private foundations) whose primary mission is the conservation of Canada's ecological heritage</li> <li>The Québec government, the Canadian government or the government of another Canadian province</li> <li>Canadian municipalities or municipal or public bodies performing a function of government in Canada</li> <li>The U.S. government or the government of a U.S. state</li> <li>U.S. municipalities or municipal or public bodies performing a function of government in the U.S.</li> </ul>	Contact us to find out what documents are required.
<b>Gifts of musical instruments</b>	<ul style="list-style-type: none"> <li>Public or private educational institutions at the elementary, secondary, college or university level in Québec</li> <li>Institutions providing instruction in music that are part of the network of the Conservatoire de musique et d'art dramatique du Québec</li> </ul>	N/A



## Additional tax credit for a large cultural donation (Part B)

You can only claim the additional tax credit for a large cultural donation for **one donation**. You can claim it for a large cultural donation made in the year, as well as for any part of such a donation made in the last four years that you have never used to calculate the tax credit. You can carry the unused part of the eligible amount of the donation forward four years from the year of the donation.

A large cultural donation is a monetary donation (see the note below) with an eligible amount of at least \$5,000 made in one or more instalments to one of the following donees:

- a registered charity operating in Québec in the arts and culture sector;
- a registered cultural or communications organization; or
- a registered museum, the Musée national des beaux-arts du Québec, the Musée d'art contemporain de Montréal, the Musée de la civilisation or a museum located in Québec and established under the *Museums Act*.

If you made such a donation, you can claim both the tax credit for charitable donations and other gifts and the additional tax credit for a large cultural donation. The additional tax credit is equal to 25% of the eligible amount of the donation (maximum \$25,000).

### NOTE

The following are considered monetary donations:

- cash donations;
- donations made by cheque, credit card or money order; and
- donations made by wire transfer or electronic funds transfer.

## Tax credit for cultural patronage (Part C)

You can claim a tax credit for cultural patronage donations you made in the year, as well as for any part of such donations made in the last five years that you have never used to calculate the tax credit. You can carry the unused part of the eligible amount of the donation forward five years from the year of the donation.

A cultural patronage donation is a monetary donation (see the note below) with an eligible amount of at least \$250,000 made to one of the following donees:

- a registered charity operating in Québec in the arts and culture sector;
- a registered cultural or communications organization; or
- a registered museum, the Musée national des beaux-arts du Québec, the Musée d'art contemporain de Montréal, the Musée de la civilisation or a museum located in Québec and established under the *Museums Act*.

You may also be eligible for the tax credit if the eligible amount of the donation is at least \$25,000 and the donation is made pursuant to a pledge registered with the Minister of Culture and Communications under which you undertake to pay at least \$250,000 to the same donee over a period of no more than ten years (the eligible amount of the donation for each year must be at least \$25,000).

However, your pledge ceases to be eligible (in which case, you cannot claim the tax credit for cultural patronage) if:

- you declare bankruptcy in a calendar year covered by the pledge;
- you pay the total amount covered by the pledge by the end of the previous taxation year; or
- you die during the year.

The tax credit is equal to 30% of the eligible amount of the donation. You cannot claim it if you have already claimed the tax credit for charitable donations and other gifts or the additional tax credit for a large cultural donation for the same donation.

However, if you did not pay the donee at least \$25,000 for a year for which you received the tax credit for cultural patronage, you may have to pay a special tax. To calculate it, complete form TP-1129.69.2-V, *Special Tax Relating to the Tax Credit for Cultural Patronage*.

### NOTE

The following are considered monetary donations:

- cash donations;
- donations made by cheque, credit card or money order; and
- donations made by wire transfer or electronic funds transfer.

