

Charitable Donations and Gifts: Giving Wisely



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our website.



Revenu Québec

Ensuring the funding of public services

Providing for the future of our society

Canada 

Québec 



While most charities are honest, some people who claim to be collecting money for a charity actually keep it for themselves.

As a donor, you owe it to yourself to make wise decisions. This folder tells you what you should know before donating to a charity.





Gather information about the charity before you donate

When you are asked to make a donation over the telephone, by email, by mail, or in person, make sure you know where your money is going.

Do not hesitate to say that you are not interested or to ask questions:

- What are the charity's activities and where are they located?
- What is the charity's registration number?
- How much of my donation goes toward helping others?
- What percentage of my donation is used to cover administrative and fundraising costs?
- Can I get more information before making a donation?
- Can I get a receipt for income tax purposes?

Be an informed donor

Do not make a donation or gift based on emotion or pressure

Take the time to think about your decision. A real charity will accept your donation or gift at any time.

Do not make a donation if you are offered a receipt for more than the amount you actually donate.

Make donations to charities, not individuals

If you make a donation by cheque, make the cheque payable to the charity, using the full name of the organization. Check the appropriate box of the donation form to receive an official donation receipt that you can use to claim a tax credit. Keep all your receipts. If you make a donation online, be sure the site is secure.

Check the facts

Beware of fraud. Some organizations use very clever strategies to mislead donors, such as designing websites that look a lot like those of well known charities.

Make sure you know who you are donating to.

In the event of fraud

Report fraud by calling Phonebusters, the Canadian Anti-Fraud Centre at 1 888 495-8501 (toll-free).

Plan your donations and gifts

By planning your donations or gifts ahead of time, you can help protect yourself against fraud. Take the time to think about

- the charities you would like to help;
- how much you can afford to give;
- when to give during the year.



Receipts for donations and gifts

To claim a tax credit for your donations and gifts, you must have receipts. As a donor, make sure each receipt includes the following information:

- a statement that the receipt is an official receipt for income tax purposes;
- your full name and address;
- the charity's name, address and registration number;
- the serial number of the receipt;
- the place or locality where the receipt was issued;
- the date on which the donation or gift was received (the year is sufficient for donations of money);
- the date on which the receipt was issued, if different from the date on which the donation or gift was received;
- the eligible amount of the donation or gift;
- in the case of a non-monetary donation or gift, the date on which the donation or gift was received, a brief description of the property and the name and address of the appraiser, where applicable;
- the signature of a person authorized by the charity to acknowledge donations or gifts;
- in the case of an official receipt issued to replace an official receipt previously issued, clear indication that it replaces the original receipt, as well as the serial number of the original receipt.



Carry-forward of donations or gifts

The donations and gifts made during the year can be carried forward up to five years. If you previously carried forward donations or gifts for which you are claiming an amount in the current year and you included your receipts with a previous return, enclose a note stating the years in which the donations or gifts were made and the amount carried forward to the current year.

Revenu Québec and Canada Revenue Agency websites

Revenu Québec's website (www.revenu.gouv.qc.ca) contains information for donors, fundraising agencies and various types of charitable organizations. To find out whether a particular charity is indeed a registered charity, contact us.



The website of the Canada Revenue Agency (CRA) contains a section entitled **Charities and Giving** (www.cra.gc.ca/donors). This section includes information on tax savings, official donation receipts, the regulation of Canadian charities and fraudulent schemes. The CRA regulates registered charities under the *Income Tax Act*.

The **Charities and Giving** section also contains the **Charities Listings**, which you can consult to obtain information on any Canadian charity.

For more information

For further information, contact the Canada Revenue Agency at 1 800 267-2384 (toll-free), or contact Revenu Québec at 418 659-6299 or 1 800 267-6299 (toll-free).

This publication is provided for information purposes only. It does not constitute a legal interpretation of the *Taxation Act* or any other legislation. This publication was prepared in collaboration with the Canada Revenue Agency.

To contact us



Online

We invite you to visit our website at www.revenu.gouv.qc.ca.



By telephone

Hours of availability for telephone service

Monday, Tuesday, Thursday and

Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Individuals and individuals in business

Québec City

418 659-6299

Montréal

514 864-6299

Elsewhere

1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

Québec City

418 659-4692

Montréal

514 873-4692

Elsewhere

1 800 567-4692 (toll-free)

Persons with a hearing impairment

Montréal

514 873-4455

Elsewhere

1 800 361-3795 (toll-free)



By mail

Individuals and individuals in business

Montréal, Laval, Laurentides,
Lanaudière and Montérégie

Direction principale des services
à la clientèle des particuliers
Revenu Québec

C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec and other regions

Direction principale des services
à la clientèle des particuliers

Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Businesses, employers and agents for consumption taxes

Montréal, Laval, Laurentides,
Lanaudière, Montérégie, Estrie
and Outaouais

Direction principale des services
à la clientèle des entreprises
Revenu Québec

C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

Québec and other regions

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