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HOPE SPRING CANCER SUPPORT CENTRE

TAX RECEIPTING GUIDELINES

30 YEARS OF PROVIDING SUPPORT TO
EVERY CANCER, EVERY STAGE FOR
EVERYONE.

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HopeSpring
Cancer Support
Centre



HopeSpring's Charitable Tax Receipting Guidelines

HopeSpring follows the rules of the Canadian Income Tax Act and the Canada Revenue Agency (CRA) regarding the issuing of charitable tax receipts. The following is a general guideline as to when HopeSpring can and cannot issue tax receipts.

CRA provides information regarding receipting on its website: <https://www.canada.ca/en/revenue-agency.html> or they can be reached directly at 1-800-267-2384.

To issue a receipt to a donor, we require completed address information along with donation details (amount of donation, method of payment, etc.). Cheques must be made out to HopeSpring Cancer Support Centre. If you are collecting donations from multiple donors, such as during a pledge-based fundraiser, we recommend that the funds be sent directly to HopeSpring Cancer Support Centre instead of being collected and combined into a single payment. This ensures a smoother receipting process and saves event organizers valuable time.

Formal Charitable Tax Receipts can be issued for:

- Monetary donations greater than \$10 (this is automatically sent to your email if you donate through our giving partner, CanadaHelps donation link: <https://www.canadahelps.org/en/charities/hopespring-cancer-support-centre/>).
- The Fair Market Value ([Canada, 2023](#)) of a tangible gift-in-kind greater than \$10 before taxes*
- A tax receipt can be issued for the portion of an event ticket price that exceeds the value of the benefits received, as long as the difference is greater than \$10.
 - For example, if you purchase a charity dinner ticket for \$40 and the actual value of the dinner is \$30, you can receive a tax receipt for the \$10 difference.
- A tax receipt can be issued for the amount paid for an auction item that exceeds its fair market value, as long as the difference is more than \$10.
 - For example, if you purchase an item for \$50 and its fair market value is \$40, you can receive a tax receipt for the \$10 difference.

Formal Charitable Tax Receipts cannot be issued for:

- Any donation when an advantage or benefit is received by the donor (unless the value of the benefit received exceeds \$10 worth of Fair Market Value donation made).
- Funds raised by a group that are collected into one donation where the amounts donated by the original donors have not been kept track of.
- Donations from organizations that are registered charities.

***Disclaimer:** Receipts cannot be issued to anyone other than the original donor.



Additional information regarding In-Kind Donations

- In all cases, documentation is required to prove the value of the item. In most cases a copy of the purchase receipt is sufficient. If a purchase receipt is unavailable, a date-stamped print-out of a website page listing the value of the item, or a photocopy of event tickets or gift certificates showing the item value is acceptable. In any other case, the donor must produce a signed appraisal document by a third party stating the value of the item based on FMV ([Fair Market Value](#)).
- In-kind receipts cannot be issued for the donation of services. However, if HopeSpring pays for these services, and then the company chooses later to monetarily donate that amount back to HopeSpring, a receipt can be issued for that amount.
- For gifts of artwork, collectables, antiques, or anything without a fixed retail value, a qualified, knowledgeable neutral third party should appraise it, and a copy of the appraisal documentation sent to HopeSpring. If the item's value is clearly less than \$1,000, HopeSpring staff can place an estimated value on the item based on FMV.
- If an artist donates one of their pieces, they may place a value on the item not less than the cost amount (to produce it) and not more than the FMV.
- If an event organizer or a ticketed venue donates tickets: if there is an assigned date to the ticket, it can be receipted. A ticket with no assigned date cannot be tax-receipted.

For further details on how gift tax receipting works in Canada, please visit:

<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/p113/p113-gifts-income-tax.html>