



*Empowering Indigenous Youth  
to Reach Their Potential*

## Tax Receipt Guidelines

Kocihta follows guidelines set in place by the Canadian Revenue Agency (CRA) for issuing donation and tax receipts. Below are answers to some of the common questions we get asked about our tax receipt policy.

### Individual Tax Receipts

Yes, any individual donations of \$5 or more, with no benefit to the donor (see below for definition), are eligible for a tax receipt. This can be in cheque/money order or through Visa or MasterCard (online or phone). Cheques should be made payable to Kocihta.

### Corporate Tax Receipts

Yes, any corporate or individual donation, with no benefit (see below for definition) to the corporation or individual, is eligible for a tax receipt.

### Receiving Your Tax Receipt

Online tax receipts are issued electronically shortly after the donation is made. Tax receipts for donations that are mailed, will be issued to donors within two weeks of receipt of the donation. For a fundraising event, tax receipts will be issued within two weeks of the event.

### Purchase of Tickets to Fundraising Events

Within the CRA guidelines, when a ticket is purchased for a fundraising event, the amount of the tax receipt is equal to the total amount of the ticket sale, less the value of \$350 received by the guest. The value of the ticket represents the actual expense to host each guest at the event (i.e., cost of meal and entertainment). The remaining part of the ticket price is considered a charitable donation. For example, if the ticket price is \$750, you will be issued a tax receipt of \$400.

### Items Purchased at an Auction

If an auction or silent auction is hosted at an event, item purchases are not eligible for a tax receipt.

## Donation for Services

The donation of services and provision of an in-kind receipt for the value of services provided requires the strict adherence to the following process:

Under CRA regulations tax receipts can't be issued for services. The donor performing the service must invoice for the service. They then have the option of donating the funds back to Kocihta. If this is done, a tax receipt can be issued for the donated amount received.

## Non-Cash or In-Kind Donations

Non-cash or in-kind donations will be eligible for a tax receipt if the donation involves the transfer of a physical object from the donor to Kocihta. The request for a tax receipt must be accompanied by documentation that officially states the fair value of the item.

Please contact Subash Biswal at [indigenouworks.ca](http://indigenouworks.ca) or 306.956.5362 if you have any questions.

*Kocihta - a Cree word meaning,  
'to reach... someone or something'*

Kocihta is an initiative of



**IndigenousWorks**