



PRSD is a registered charity as defined by the *Income Tax Act*. The Division may issue tax deductible receipts to individuals and organizations/businesses who donate money and/or goods in kind (equipment) to the Division, or a school in the Division, for special items or purposes not included in the Division's annual budget. The issuing of tax deductible receipts is under the direct control of the Secretary-Treasurer.

Donation of money is the strongly preferred method of accepting donations, and every effort should be made to follow this preference. In general, the Division will only accept donations of non-monetary items that are in great need in the Division.

### Guidelines

- (a) The School Principal will determine the usefulness of a non-monetary item to ensure that the item will contribute directly to the enhancement of education. The Secretary-Treasurer must be contacted before a donation of a non-monetary item is accepted, to ensure the item is eligible for a tax receipt.
- (b) Any donation of a non-monetary item must have a value of at least \$100.00.
- (c) No receipts will be issued for monetary donations under \$20.00.
- (d) Once a donation is received by the Principal, a letter should be forwarded to the Division Office clearly stating the name of the donor and the donor's address. In the case of a monetary donation, the money should be forwarded with the letter. In the case of a non-monetary donation, the letter must be accompanied with an invoice or appraisal indicating the value of the item.
- (e) The Division Office will issue an official receipt bearing the charity's registration number.
- (f) Tax receipts will not be issued for:
  - donations to raise funds for activities (eg. Tournaments, field trips);
  - a donation of merchandise that is stock in trade for the donor, or is otherwise an expense of the donor's business;
  - donations of old clothes, furniture, home baking, hobby crafts, etc.;
  - donations of service;
  - amounts paid for admission to concerts, dinners, and similar fund raising events.