



Job Aid Summary

- Each receipting situation can be subject to unique rules. When in doubt, consult the CCCC Charities Handbook or, if your organization is a member of CCCC, call its technical staff.
- Understanding the receipting rules and only receipting when appropriate can ensure that your charity does not become involved in improper receipting or tax shelters.
- In rare circumstances, charities are permitted to return a gift. The return of gifts to donors falls more appropriately under trust law than the Income Tax Act and is ultimately a matter for a court to decide. To avoid some of the circumstances where a charity must return a gift, charities can maintain a restricted gift policy and employ proper document management to reduce this likelihood. Proper books and records can help a charity address and respond to a gift return request, without such documents the charity can find itself in a precarious position.