

LL 118024

**ISSUANCE OF TAX RECEIPTS**

1. St. James-Assiniboia School Division is a Registered Charity under Paragraph 149 (1) (f) of the Income Tax Act. The Division's official registration number is 0913632-20.
2. The Division can 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.
3. Tax Deductible Receipts are under the direct control of the Secretary-Treasurer/Chief Financial Officer.
4. Donation of money is the strongly preferred method of accepting donations and every effort should be made to follow this preference.
5. The procedures to follow when goods in kind are donated are as follows:
  - a) Written confirmation/appraisal of the value of the item(s) is required before a receipt is issued.
  - b) The School Board Office issues a receipt and letter to the donating party for the agreed upon value listed in (a) above.
6. In general, the Division only accepts donations of equipment for items that are in great need in the Division.
7. Tax receipts will not be issued for donations less than \$100.

Former DFC-R

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Motion: 08-09-92		Motion 14-30-11	