

TAX RECEIPTING POLICY

Partnership West Food Bank (PWFB)

Monetary Donations

Donations will automatically receive a tax receipt provided a full name and address are provided. Please note that donations of grocery gift cards are not eligible for a tax receipt.

Gift-In-Kind Donations

Donations of property from individuals such as products, equipment, supplies, and other similar tangible items will receive a tax receipt, if requested at the time of donation and if we are provided with a third-party invoice, receipt, qualified appraisal, or similar documentation declaring the fair market value of the donated item. Tax receipts for gift-in-kind donations will be issued within 60 days of receipt of the item.

Donations of property from corporations will receive a letter confirming receipt and the value of the item, but not a charitable tax receipt as is the practice by major Ontario food banks.

PWFB will review all donations to ensure reasonableness of value prior to issuing any tax receipts

Service-In-Kind Donations

Donors of any services to PWFB such as graphic design, printing, training, repair, cleaning, professional services (i.e., legal, accounting, consulting) and other similar services are eligible to receive a tax receipt if certain conditions are met.

1. The vendor must issue an invoice or receipt to PWFB for the fair market value of services provided.
2. PWFB will issue a cheque in full payment of the services received (i.e. pay the invoice).
3. The vendor will make a monetary donation for all or a portion of the payment received for their services.

Tax receipts will be issued provided a full name, corporate name and address are provided.

PWFB will review all invoices to ensure reasonableness of the charge for services prior to issuing any tax receipts.

Amended: January 1, 2016

Alyson McQueen-Hickerson, Board Chair

John Love, Board Secretary