

**ROTARY GALA 2010
AUCTION ITEM INFORMATION SHEET
ROTARY CLUB OF KINGSTON**

OCTOBER 16, 2010, DAVIES HALL, ST. LAWRENCE COLLEGE, KINGSTON

[All sections of this form must be completed in full]

Section A: Item Information

Rotarian Solicitor: _____

Description of Item: _____

Item Retail Value: _____

Delivered to Gordon's? Y N (please circle as appropriate)

Delivery date: _____

Are we to pick up? Y N (please circle as appropriate)

Section B: Donor Information

Name: _____

Address: _____

Postal Code: _____

Phone: _____

E-mail _____

Tax Receipt Required: Y N (please circle as appropriate)

PLEASE SEE TAX RECEIPT INFO BELOW:
WE MAY NOT BE ABLE TO PROVIDE A RECEIPT IN ALL CASES.

If item has a value over \$1000, please attach a copy of receipt or appraisal.
Please complete information sheet for each item and e-mail (preferred)
or fax to:

Connie Carrillo
Email: carrillo25@hotmail.com
Fax:

Tel: (613) 389-3265
ROTARY CHARITY AUCTION
Issuance of Donation Receipts

The following guidelines outline matters that must be considered when speaking with donors or potential donors with respect to issuing charitable donation receipts for donations of goods & services as outlined by CCRA:

- \$ **Receipts will not be issued for donations of goods with a retail value less than \$100.**
- \$ **Receipts cannot be issued** for the donation of services. (Services include any donation involving time, skills or effort).
- \$ **Receipts cannot be issued** for the donation of gift certificates.
- \$ **Receipts cannot be issued** for the donation of the right to use a cottage or other vacation property. **(Note: this is a recent change in Canada Customs & Revenue Agency policy, and should be specifically mentioned to those people who are considering this type of donation).**
- \$ **Businesses can generally write off any donation of goods as an advertising or promotion expense. Therefore a charitable receipt should not be required. You should assume that we will not issue a charitable receipt for a business unless specifically requested to do so.**
- \$ **For any donation received where we will be issuing a charitable donation receipt, you must document the Aretail sales price@ for the donation. Failure to do this will prevent us from issuing a charitable receipt.**
- \$ **Where a Aretail sales price@ is not available, a professional appraiser must approve the value of the donation.**
- \$ **A written appraisal is required for all donations in excess of \$1,000. Alicia Gordon, or someone recommended by Alicia, must complete the appraisal.**
- \$ **Where a donor is making a donation such as hosting a dinner, a boat cruise, a golf game, a sightseeing flight, etc. no receipt may be issued at the time of the pledge. If the individual would like to receive a donation receipt for his or her out of pocket costs special arrangements will have to be made with the treasurer. The individual will be required to submit invoices for approval of the committee and then will be paid for those out of pocket expenses. The donor will then be free to donate those funds back to the club and receive a donation receipt. Note that the reimbursement cannot be dependent on donating the funds to the club and the arrangement will require prior approval of the treasurer.**