



# BC FOREST DISCOVERY CENTRE

---

## Donation Form

Donor/Business Name (please print): \_\_\_\_\_

Address: \_\_\_\_\_

Postal Code: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

Email: \_\_\_\_\_

For Businesses only: Contact name: \_\_\_\_\_

### **DONATION**

1.  **ITEM:** Fair Market Value (does not include taxes): \$ \_\_\_\_\_

Description (Please provide as much detail as possible) \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

2.  **CASH:** Amount \$ \_\_\_\_\_

***TAX RECEIPTS will be not be issued for any donations unless requested.  
If a tax receipt is required, please attach your sales receipt or appraisal.  
Please see reverse for more information.***

***Please return this form to the Administration Office at the BC Forest Discovery Centre  
or fax it to 250-715-1170***

***For more information, phone 250-715-1113 ext. 23 or email [info.bcfdc@shawlink.ca](mailto:info.bcfdc@shawlink.ca)***



# BC FOREST DISCOVERY CENTRE

---

## Official Charitable Donation Receipts

### 1. DONATIONS BY INDIVIDUALS

- a) **Cash Donations** - Receipts will be issued for all cash donations \$20 and over.
- b) **Goods Purchased** - Please provide sales receipts for goods purchased showing the business name, address and purchase price. Receipt will be issued for an amount not including sales taxes.
- c) **Personal Goods** (tools, materials, equipment, etc.)
  - For items worth \$1,000 or more please provide a current appraisal from a qualified independent appraiser as to the fair market value, as of the date the gift is received by the Centre.
  - For items under \$1,000 a BCFDC staff member will be responsible for determining fair market value, as per CRA guidelines.
- d) **Artifacts** – Artifacts can be donated in two ways:
  - 1- *Donation*: You make an outright donation of the object(s) to the Centre. You transfer ownership of the object without condition to The BC Forest Discovery Centre, without receiving any payment or other benefit.
  - 2- *Donation with a tax receipt*: Under the Income Tax Act, The BC Forest Discovery Centre may issue you a receipt for income tax purposes for the fair market value of the object you have donated. The Centre's Curator may appraise an object if its value is perceived to be well below \$1,000. For objects close to or above \$1,000 in value, Revenue Canada requires that a third-party evaluation be performed by an accredited appraiser and a written appraisal provided. Fees for this service are borne by the donor. Appraisals need only be performed after an object has been accepted by the Centre's Curatorial Committee.

### 2. DONATIONS BY BUSINESSES

- a) **Cash Donations** - Receipts will be issued for all cash donations \$20 and over.
- b) **Goods (from inventory)** - Charitable Donation Receipts are not ordinarily issued to companies or unincorporated businesses as they are already able to deduct the cost as a business expense. However, if a receipt is preferred, the Centre can provide one equal to the fair market value of the goods donated. We will require a supporting letter or invoice which outlines the fair market value.
- e) **Services (donated time, skills, or efforts)** – A cheque exchange is required in order for a receipt to be issued (i.e. BCFDC can purchase the services from the donor and the donor voluntarily donates the funds back to the Centre):
  - the donor invoices the Centre at the fair market value
  - the Centre issues a cheque to the donor in payment of services “purchased”
  - the donor voluntarily donates the same amount of cash back to the Centre
  - a charitable donation receipt can then be issued

For further information on the cheque exchange process, please see the Canada Revenue Agency website at:

[www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policy-commentary-017-gifts-services.html](http://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/policy-commentary-017-gifts-services.html)

#### c) **Sponsorship**

Where a business donates to the Centre and receives a material advantage, such as promotion or advertising, the Centre cannot issue a Charitable Donation Receipt, as the donation is not a gift at law.