

Shooting Federation of Canada
Donation Fund Program
45 Shirley Blvd, Ottawa, ON K2K 2W6
Attention: Sandra Deeks

Enclosed please find our cheque, payable to the Shooting Federation of Canada, in the amount of \$ _____ being an unconditional donation to the Donation Fund.

- **Note: the minimum donation that will be accepted is \$20.00**

Corporate Donor

- This donation is made without any express or implicit conditions, and without any rights, privileges or personal benefit accruing to the company as indicated below, its shareholders, or directors as a result of this donation.

Individual Donor

- This donation is made without any express or implicit conditions and without any rights, privileges or personal benefit accruing to me or those related to me as result of this donation. The only benefit I will receive, having met these conditions, is a tax receipt.

Without limiting the unconditional nature of my donation, I would suggest that support be provided towards the specific shooting discipline/shooting club or association of _____ through the following SFC Program(s): (Please check at least one of the programs)

- | | |
|---|--|
| <input type="checkbox"/> Athlete Development | <input type="checkbox"/> Officials Development |
| <input type="checkbox"/> Junior Development | <input type="checkbox"/> Range Development |
| <input type="checkbox"/> Coaching Development | <input type="checkbox"/> Facility Development |

I understand that the SFC is in no way obligated to follow this suggestion. If it is determined at a later date that the donation is some way violates Canada Revenue Agency's rules, the SFC reserves the right to request the return of the tax receipt.

Sincerely,

Signature

Name of Donor (Please Print)

Street Address

City, Province and Postal Code

- I wish this donation to remain anonymous and do not wish to have the donor name made public
- I agree to have the donor name and fact that the donor provided this donation to the Shooting Federation of Canada made public

Donations to the Shooting Federation of Canada

Issue:

Whether donations may constitute gifts where they are subject to a direction that the funds be used for particular purposes.

Definition:

Gift/Unconditional Donation – is a voluntary transfer of property without valuable consideration. A gift is made if the following three (3) conditions are satisfied:

1. Property, usually cash, is transferred by a donor to a registered charity;
2. Transfer is voluntary; and,
3. Transfer is made without expectation of return. No benefit of any kind may be provided to the donor or to anyone designated by the donor.

Proposed Transactions:

A donor proposes to make donations to the SFC that will be subject to a general direction as to the purposes to which the SFC can put the donations.

Rulings Given by Canada Revenue Agency (CRA):

Regarding Donations, as stated in paragraph 15(f) of the Interpretations Bulletin, IT-110R3, Gifts and Official Receipts:

“A charity may not issue an official receipt for income tax purposes if the donor has directed the charity to give the funds to a specified person or family. In reality, such a gift is made to the person or family and not to the charity. However, donations subject to a general direction from the donor that the gift be used in a particular program operated by the charity are acceptable, provided that no benefit accrues to the donor, the directed gift does not benefit any person not dealing at arm’s length with the donor, and decisions regarding utilization of the donation within a program rests with the charity.”¹

Summary:

Donations made to the SFC with general direction to an association in support of the SFC programs, such as athlete development, leadership development, etc. are acceptable and a tax receipt will be provided as long as the donation does not benefit the donor.

¹ Canada Revenue Agency, Income Tax Act, IT-110R3, (June 20, 1997