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 **Big Hearted Cowboys**

 *Thursday June 21, 2018*

 *Cowboys Dance Hall*

 *3pm-10pm*



 **Auction Donations**

***Print deadline for submissions to the auction booklet is***

***June 8, 2018***

Donor Contact Name: Phone:

Company Name: Fax:

E-mail:

Address:

City: Prov: Postal Code:

Donation Information:

Donation Description:

Fair Market Value: $

Do you require a tax receipt YES NO

***Please see reverse for conditions of tax receipts.***

***It is your responsibility to provide the necessary back-up information.***

**Please e-mail forms to Kelly Hayes at** **Kelly@kkevents.ca** **or phone 403.305.5355**

Can we combine your item with others to make a single auction lot YES NO

Do you a photograph of your item YES NO

Donor recognition name, if different from above:

Donor signature:

*‘****All tax receipts will be issued by the Big Hearted Mavericks Foundation’***

**CRA Regulations guiding the charitable tax receipting of auction items**

**for Special Events**

**1. A gift is only considered charitable if it is given with no expectations of benefit to the donor**.

*This means that if you donate an item for our auction you cannot expect that you can advertise your company at the auction with signs or business cards AND get a charitable tax receipt for the item. We would be happy to have your cards or a small sign beside your item for your company, however we would not then be able to issue you a charitable tax receipt.*

**2. A charitable tax receipt can be issued only for the fair market value of the item and backup establishing the fair market value must accompany the item.**

*If a retail value exists for your item, please enclose/send us a company invoice stating what the item was and what its retail value is. Indicate on this invoice that the item was donated for the event auction. Once we have received this invoice, we will be able to issue a charitable tax receipt.*

*If a retail value is not readily available – for items such as art work or antiques- an independent appraisal of the fair market value must accompany the request for a charitable tax receipt. The independent appraisal must come from a reputable competitor or colleague and be provided on letter head from that company or individual*

**3. Gift Certificates purchased by an individual from a company can be receipted.**

*In this case you must provide a copy of the receipt for the purchase of the gift certificate.*

**4. Services such as rounds of golf, interior design consulting that are provided by the company, can be receipted as well, but the process is much different and somewhat difficult.**

*The company invoices Big Hearted Mavericks Foundation for the amount of the service and Big Hearted Mavericks Foundation in turn pays for the service. The Company then donates the same amount back to Big Hearted Mavericks Foundation as a cash donation. In this case a written pledge agreement for the cash donation must accompany the invoice to Big Hearted Mavericks Foundation. This method allows the company to receive a tax receipt at the time of the cash donation. Big Hearted Mavericks Foundation must be in agreement to proceed with this type of transaction with the individual and/or company.*

*Please note that in the past Services Rendered forms could be issued for tax receipt purposes – as of 2009 this is no longer accepted by the CRA.*