

## 2005 TREASURER'S INFORMATION BOOKLET

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Update No.: 2

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Page: A-14

**Re: Issuing Official Donation Receipts - Canada Revenue Agency - New Requirement for Official Donation Receipts - Questions and Answers**

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**Q1. What is the new requirement for registered charities that issue official donation receipts?**

A1. Registered charities have to include the name and Web site address of the Canada Revenue Agency on official donation receipts.

**Q2. What name and Web site address must appear on all receipts?**

A2. The name **Canada Revenue Agency** and the Web site address [www.cra-arc.gc.ca/charities](http://www.cra-arc.gc.ca/charities) have to appear on all receipts.

**Note** The Canada Revenue Agency (CRA) was part of the former Canada Customs and Revenue Agency (CCRA) until the reorganization of the tax and customs functions into two separate organizations. If you have used the name Canada Customs and Revenue Agency and the CCRA Web site address on your receipts, the CRA will honour them.

**Q3. When will registered charities be required to include this information on their official donation receipts?**

A3. Registered charities have to include the information on their receipts as of January 1, 2005.

**Q4. What if your current stock of receipts does not contain this information? Do you have to throw them out and buy new ones?**

A4. No. For the year 2005, it will be acceptable to include the name and Web site address of the Canada Revenue Agency by other than normally required printed means (e.g., sticker, stamp, handwritten).

**Q5. Will receipts without the new information be rejected?**

A5. No. The Canada Revenue Agency (CRA) will honour receipts that do not contain the new information in 2005. However, the CRA expects all registered charities to include the new information as of January 1, 2005.

**Q6. Will registered charities be penalized for not including the new information?**

A6. No. Registered charities will not be penalized for not including the new information in 2005. However, the Canada Revenue Agency expects that all registered charities will include the new information as of January 1, 2005.