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Does Donarius track and report according to non-profit standards in Canada?

The Canada Revenue Agency (CRA) has certain requirements that all charities must follow. One of these pertains to issuing an official tax receipt. Donarius will meet all the requirements as explained below.

A donor can make two types of gifts to a charity:

- 1) a cash donation using a variety of methods (cash, cheque, bank transfer, eTransfer, credit card, etc.)
- 2) a non-cash gift such as a physical object (computer, vehicle, furniture) or share of a company. (This is also known as a '*gift in kind*').

The information required to appear on an official tax receipt is shown below.

Receipts for cash gifts must have the following:

- a statement that it is an official receipt for income tax purposes
- the name and address of the charity as on file with the Canada Revenue Agency (CRA)
- a unique serial number (also known as a receipt #) In Donarius you set the previously issued tax receipt # and the software increments it for each receipt issued. The receipt # can be prefixed by a 2-digit or a 4-digit year.
- the registration number issued by the CRA
- the location where the receipt was issued (city, town, municipality)
- the date or year the gift was received
- the date the receipt was issued
- the full name, including middle initial, and address of the donor
- the amount of the gift
- the amount and description of any [advantage](#) received by the donor.
- the [eligible amount of the gift](#) For example, when a donation is given at a fundraising event in which a meal is served, the advantage is the meal and the value of the meal is to be subtracted from the amount given to get the eligible amount.
- the signature of an individual authorized by the charity to acknowledge gifts. This can be an actual signature or an image of the authorized individual's signature printed on the receipt.
- the name and website address of the CRA
e.g. Canada Revenue Agency canada.ca/charities-giving

In Donarius, to issue an official tax receipt, the user would do this:

- 1) Click on 'Tax Receipts' and choose 'View Tax Receipts'.
- 2) Indicate whether to issue a non-cash (gift in kind) receipt or a regular cash receipt.
- 3) Indicate whether to print paper copies of the receipts or create a PDF of each receipt to be emailed to each donor.



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- 4) Indicate whether to do a yearly receipt or a receipt for a date range and then provide the year or the date range.
- 5) Click OK.
- 6) View each receipt to verify them.
- 7) Print the entire batch or create a PDF of each receipt.
- 8) If PDFs were created, email them by clicking on 'Mailings' and choosing 'View Emails'. Display the emails to be sent and click [Send Emails] in the menu bar.

Receipts for non-cash gifts must also include (in addition to the above):

- the date the gift was received (if not already included)
- a brief description of the gift received by the charity
- the amount of a non-cash gift must be its [fair market value](#) at the time the gift was made.
- the name and address of the appraiser (In Canada this is required if the fair market value is \$1000 or more; below \$1000 the appraiser is optional. In the USA \$5000 or more needs an appraiser)

Replacing a receipt?

If a registered charity has issued a receipt that was lost or contained incorrect information, the charity can issue a replacement receipt. The replacement receipt must include:

- all the [required information](#) (stated above)
- a new serial number/receipt #
- the serial number/receipt# of the original receipt
- a statement that it replaces the original receipt

The registered charity should keep its copy of the original receipt and mark "cancelled" on it.

Does a registered charity have to issue official donation receipts for gifts it receives?

No. Receipting carries with it a certain administrative burden. Therefore, registered charities may choose to issue receipts according to certain criteria, or they may choose not to issue receipts at all.

Some registered charities set minimum donation thresholds for receipting. Others do not provide receipts during certain fundraising events.



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Remember that donors cannot claim a charitable tax credit or deduction unless they are issued an official donation receipt. Therefore, registered charities are strongly advised to make potential donors aware of any circumstances in which a receipt will not be issued.

Donarius has the option of issuing receipt only when the amount of a gift is at or above a particular value.

Safeguards:

Donarius has various safeguards to enable compliance with the above requirements:

- administrator privileges are required to issue tax receipts (i.e. a teller/counter cannot do so)
- receipts for yearly receipts can only be issued after the year is completed
- receipts for a date range can only be issued after the date range is in the past
- an image of the authorized signature must be included on PDF copies of tax receipts
- after a receipt has been printed (or a PDF created) the unique serial number/receipt # will not be reused. (all new receipts issued will use the next available receipt# after the last one issued)
- after a receipt has been printed (or a PDF created) if the user attempts to re-issue the same receipt with the same receipt# they will be prevented from doing so and will be required to issue a replacement receipt as explained above. Under certain circumstances a user may over-ride this.
- PDF receipts are encrypted so that they cannot be altered by the donor

Filing a T3010 Return:

All registered charities must file a yearly T3010 return. Donarius will assist you in filling out two of the items on the return:

- 1) the total amount of all receipts issued (this will be shown at the bottom of a 'Receipt Summary' report.)
- 2) the total of all gifts received (this will be shown at the bottom of a 'Donations by Date' or 'Donations by Donor' report.)

These amounts can be different because some gifts do not need an official receipt:

- donations from other charities
- donations which are below the minimum gift amount
- donations of 'loose cash' for which the donor is unknown
- amounts received which are not receiptable such as book sales or rent
- some donors may request to not receive a receipt
- some donors have not provided their full address

Sources:

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts.html> (Accessed June 24, 2026)