Entered on MasterList:

WALTON UNITED CHURCH

e-mail: office@waltonmemorial.com website www.waltonmemorial.com

DONATION FORM for ANNUAL AUCTION SALE: April 25, 2020

This form must be completed for EACH and EVERY ITEM donated to the Auction – one item per form with receipt attached, if applicable, and place in the folder for the Auction master list. Make a copy and attach to the item.

****Do not complete this form for items with value less than $30. These are to be marked with green tape only with no paperwork and taken to Youth Hall.****

Donation Details: NEW ☐ PRE-OWNED ☐ VINTAGE ☐ ANTIQUE ☐

Complete Description (e.g. size, colour, brand, model etc):

_____

_____

_____

Value: $_____ (attach receipt, official appraisal or write best guess)

Name of Donor or Company:

Street:

City / Prov. / **Postal Code**:

e-mail: **Phone**:

Contact Name (only if different from Donor): **Phone**:

Tax Receipt Requested: YES _____
SIGNATURE OF DONOR

Receipt Amount (before tax): $_____ Appraised Amount: $_____

Tax Receipts are issued, when requested above, for items sold by the Auctioneer with a final bid over $30 using the Criteria on the reverse of this form. Tax Receipts are not issued for Back Table items. The Auction Committee reserves the right to determine which items are to be auctioned or sold at the Back Table. One tax receipt per donor is issued based on valid purchase receipts, official appraisals, or actual auctioned amount for donated items.

Items for the Auction will be accepted only up to 12:00 Noon on Monday, April 20, 2020,

Pick up required: YES ☐ If yes, when & where:

Canvasser Name:

Canvasser Telephone Number: #

PTO ……..

WALTON
UNITED CHURCH

Here are some excerpts from the Canada Revenue Agency publications:

Canada Revenue Agency Publication Excerpts

"**Can official donation receipts be issued for property donated for sale at an auction? -** Yes. However, the fair market value of the property must be determined before a receipt can be issued. Also, keep in mind that gifts of services, for sale at an auction or otherwise, are not eligible for an official donation receipt."

"Fair market value is normally the highest price, expressed in dollars, that property would bring in an open and unrestricted market, between a willing buyer and a willing seller who are both knowledgeable, informed, and prudent, and who are acting independently of each other."

"When the issuer donates a gift certificate directly to a charity, and the charity transfers the certificate to a third party (for example at an auction or a raffle), the redemption of the gift certificate by the third party does not entitle the issuer to a receipt."

PTO ……..