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Issuing a receipt in a name other than the donor's

Policy commentary

Release date

February 21, 1994

Reference number

CPC-010

Subject

Official donation receipt - Whether receipts can be issued in a name other than the donor's

Purpose

To clarify the Directorate's policy regarding official donation receipts.

Commentary

1. It is a question of fact whether property donated from one individual to a registered charity is the property of that individual and/or another. An individual can act as trustee or agent for another in making a gift to a registered charity. For example, a corporation may issue a cheque to a

registered charity representing contributions collected from its employees. Although the corporation's name appears on the cheque, the property donated was, in fact, that of the corporation's employees.

2. Where a charitable donation is provided by way of a cheque written on an account held jointly by spouses, that is both names appear on the cheque, the charity can issue the official donation receipt in either or both names, regardless of how the cheque is endorsed.

3. Where a registered charity receives a cheque from a corporation and is subsequently asked to issue the official donation receipt in the name of an individual who controls the corporation, the charity must refuse to issue the receipt to the individual. The charity may only issue a receipt to the individual if there is evidence to show that the individual is the true donor, for example, the donation is by way of that individual's personal cheque or by way of the corporation making the donation in the name or on behalf of the individual (for example, a corporation accounts for the donation from a shareholder in the shareholder's account). This guideline also applies to a gift from a partnership in which both spouses are business partners.

4. In other circumstances, where the provider of the gift asks the charity to issue an official donation receipt in another name and there is no obvious indication as to the true donor, the registered charity must be reasonably sure that the name it records on the receipt is that of the true donor. In these circumstances, the charity should request a written declaration as to the identity of the true donor from the party providing the donation.

References

- [Interpretation Bulletin IT-297, Gifts in Kind to Charity and Others](#)
- Income Tax Regulations, C.R.C. 1978, c. 945, ss. 3501(1)

Date modified:

2002-12-03