



Charitable Donations in Kind to the Archdiocese of Toronto and/or its related Churches and Charities

Gifts in Kind

Non-cash gifts, referred to as gifts-in-kind, commonly take the form of personal use property. Examples include books, stamps, coins, computers, real estate and art. These may be gifts that are used in day to day parish activity, enhance spiritual development or help our Catholic community.

Policy

Canada Revenue Agency guidelines state that the charitable donation receipt for gifts in kind is calculated using the fair market value of the property. Please note, “replacement” or “insurance” appraisals are not the same as “fair market value”. Please ensure any appraisal you undertake is for the current “fair market value”.

All costs for appraisals and transportation are the responsibility of the donor. The Archdiocese of Toronto can assist you in the appraisal process with information and a list of qualified appraisers in your area.

Most importantly, all items to be donated are subject to an internal use audit. If the item cannot be used by the parish or charity, the Archdiocese will have the item sold and the funds directed according to your wishes.

All funds are sent to the designated parish or charity in entirety. The Archdiocese of Toronto, our Churches and charities do not charge fees or take any commissions of any kind on the processing of gifts in kind.

Procedure

1. The Archdiocese of Toronto will consult with you on the use of the gift
2. The donor and Archdiocese will agree on the use or sale of the item
3. Appraisals if needed are completed by the donor (and/or the Archdiocese)
4. Transportation is arranged by the donor to an agreed location
5. The gift is accepted and your receipt is immediately generated according to the fair market value
6. The Archdiocese of Toronto provides the item to your designated parish or charity – or – the item is sold and the funds are sent to your designated parish or charity

Please call our office any time with questions. We are here to help!

**Paul Nazareth, Manager of Planned Giving and Personal Gifts. 416-934-3411,
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www.archtoronto.org/development