



## *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, that enhance spiritual development, or help our Catholic community.

### **Policy**

Canada Revenue Agency guidelines state that charitable donation receipts for gifts in kind are calculated using the fair market value of the property. Depending on the value of the item, it may need to be professionally appraised. Only “fair market” evaluations are accepted, “replacement or insurance” values are not acceptable by CRA for tax receipt purposes.

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. Not all items can be accepted or sold, please contact us for a confidential consultation today.

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 upon 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!*

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**[www.archtoronto.org/development](http://www.archtoronto.org/development)**