

Goodmans^{LLP} Update

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Charities and Not-for-Profit Law

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Changes in Requirements for Charitable Tax Receipts

Certain changes for the contents of official receipts issued by registered charities in respect of charitable donations were recently announced by Canada Revenue Agency (the "CRA"). Specifically, it is now required that all official donation receipts contain the name Canada Revenue Agency and CRA's website address: www.cra.gc.ca/charities. Charities are still required to include their full name and address on receipts.

For the year 2005, CRA indicated that it is acceptable for charities to include CRA's name and web address on donation receipts by any reasonable means, including by sticker, stamp or handwriting. 2005 receipts issued prior to the June, 2005 announcement, which do not contain CRA's website and name, will be accepted by CRA.

If you would like further information regarding CRA's requirements for charitable donation receipts or any other charitable matter, please contact any member of our Charities and Not-for-Profit Law Group.

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