

May 3, 2022

Guidelines: Issuance of Charitable Tax Receipts for PAC Donations

PAC's are **not** registered by the Canada Revenue Agency (CRA) as a charitable organizations. As such, PACs cannot issue tax receipts themselves.

However, the SD23 Board of Education is a CRA registered charitable organization and is entitled to issue income tax deductible receipts for scholarship donations and donations for other educational purposes.

The SD23 Board of Education Policies 730 & 730R establish the definitions and rules for donations and tax receipting.

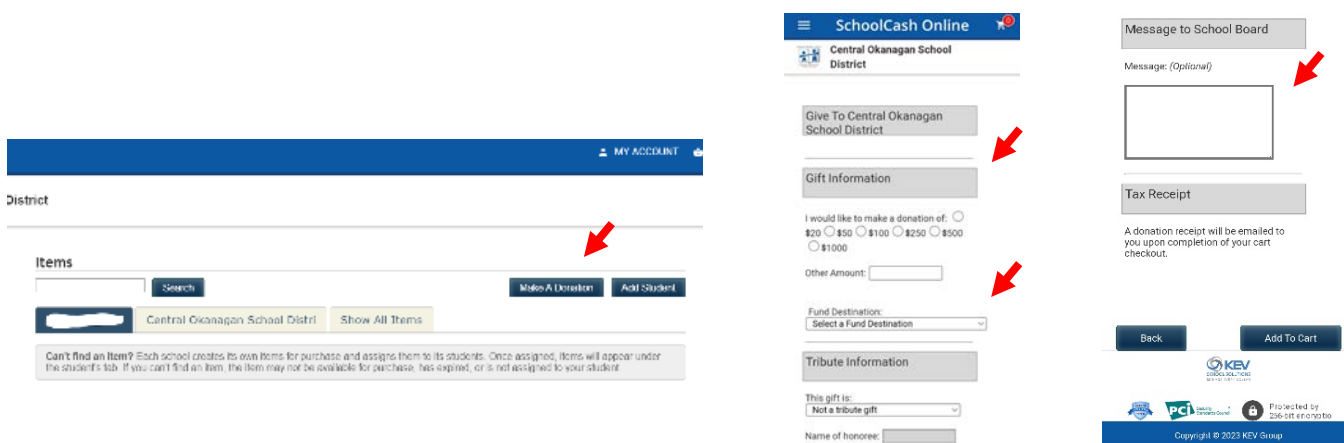
<http://www.sd23.bc.ca/Board/Policies/Section%207%20%20Community%20Partnerships/730R.pdf>

To determine if a donation is eligible for a tax deductible receipt, please consult SD23 policies **and** your school principal.

If it is determined that a donation is eligible for a tax receipt, your PAC may direct donors as follows:

Option A - For Donors With Students Enrolled in SD23

1. Direct donors to <https://centralokanagan.schoolcashionline.com/> (a user account must be created)
2. Once the donor is logged in, direct them as follows:
 - a. Select "Make a Donation", enter the amount (*minimum \$20 to receive a tax receipt*)
 - b. Select "Fund Destination" for the donation (e.g. *the recipient school name*)
 - c. In the "Message to School Board" section indicate the donation's purpose (e.g. *"Donation for the KLO Modular Farm"*)
 - d. A tax receipt will be automatically issued at checkout.



Option B - For Donors With or Without Students Enrolled in SD23

Write a cheque to School District 23 (*minimum \$20 to receive a tax receipt*)

1. Indicate the purpose of the donation in the notes section of the cheque. Be as specific as possible and be sure to include the school's name.
2. Attach a letter requesting a tax receipt from SD23 and include your mailing address.

Related Policy - *Policy 735 - Advertising and Sponsorships in Schools*

<http://www.sd23.bc.ca/Board/Policies/Section%207%20%20Community%20Partnerships/735.pdf>