

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.schoolcashonline.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.

	E SchoolCash Online	Message to School Board
± MYACCOUNT	Give To Central Okanagan School District	
2 M X.1.0001 G	Gift Information	Tax Receipt A donation receipt will be emailed to
Items Search Make A Donator Add Student	© \$1000 Other Amount:	you upon completion of your cart checkout.
Central Okonagen School Distri Show All Thems Cent find an Item? Each school creates its own items for purchase and assigns them to its students. Once assigned, items will appear under The student's tab. If you can't find an item, the item may not be available for purchase, has septed, or is not assigned to your student.	Select a Fund Destination	Back Add To Cart
	This gift is: Nota tribute gift	Copyright 9 2023 KEV Group

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