

Entered on MasterList:

Assigned Item #

WALTON MEMORIAL UNITED CHURCH  
DONATION FORM for ANNUAL AUCTION SALE

**This form must be completed for EACH and EVERY ITEM donated to the Auction – one item per form. *Make two copies* - attach one copy to the item and hand in the second copy to the office for the Auction Committee.**

Donation Details:	PRE-OWNED <input type="checkbox"/>	ANTIQUe <input type="checkbox"/>	VINTAGE <input type="checkbox"/>	NEW <input type="checkbox"/>
Description of item:				
Name of Donor or Company:				
Street:				
City / Prov. / Postal Code:				
E-mail:		Phone #:		
Contact Name (if different from donor):				
Phone #				
Tax Receipt Requested:	YES * <input type="checkbox"/>	SIGNATURE OF DONOR _____		No <input type="checkbox"/>
Receipt Amount (before tax): \$ _____		Appraised Amount: \$ _____		
Approximate current market value ( <i>only</i> if purchase receipt or official appraisal is not attached): \$ _____				

Tax receipts are issued, **when requested above**, for items sold by the auctioneer with a final bid over \$30 and using the criteria on the reverse of this form. Tax receipts are not issued for Back Table items. The Auction Committee reserves the right to determine which items are to be auctioned or sold at the Back Table. **\*\*Please Note\*\*** One tax receipt per donor is issued based on valid purchase receipts, official appraisals, or actual auctioned amount for donated items and does not include Back Table items.

**Important Note: Items will be accepted only up to 12:00 Noon on Monday, April 17, 2017, for the 2017 Auction.**

Pick up required:	YES <input type="checkbox"/>	No <input type="checkbox"/>
If yes, when & where:		
Canvasser Name: <i>please complete</i>		
Canvasser Telephone Number: # <i>please complete</i>		

Here are some excerpts from the Canada Revenue Agency publications:

## Canada Revenue Agency Publication Excerpts

**"Can official donation receipts be issued for property donated for sale at an auction? - Yes.** However, the fair market value of the property must be determined before a receipt can be issued. Also, keep in mind that gifts of services, for sale at an auction or otherwise, are not eligible for an official donation receipt."

"Fair market value is normally the highest price, expressed in dollars, that property would bring in an open and unrestricted market, between a willing buyer and a willing seller who are both knowledgeable, informed, and prudent, and who are acting independently of each other."

"When the issuer donates a gift certificate directly to a charity, and the charity transfers the certificate to a third party (for example at an auction or a raffle), the redemption of the gift certificate by the third party does not entitle the issuer to a receipt."