



# D/I/12 – Income Tax Deductible Receipts for Donations Received by the Division

**D/I/12**

EFFECTIVE: November 27, 2002

REVISED: February 28, 2015

REVIEW: 2020-2021

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## **1.0 POLICY**

- 1.1 The Board shall acknowledge donations for the advancement of education within the Division by issuing receipts which may enable the donor to claim the donation as a tax deduction, in accordance with the Income Tax Act and its regulations.

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References: *Admin Practice(s): FM9 – Income Tax Deductible Receipts*