

## Gift in Kind - Donor Questionnaire

Please complete the following form for donations of property. All donors are advised to consult their tax advisor for assistance in completing the form.

### USEFUL LINKS

<b>Canada Revenue Agency</b>	<a href="http://www.cra-arc.gc.ca/">http://www.cra-arc.gc.ca/</a>
<b>Gifts in Kind</b>	<a href="http://www.cra-arc.gc.ca/E/pub/tp/it297r2/it297r2-e.html">http://www.cra-arc.gc.ca/E/pub/tp/it297r2/it297r2-e.html</a>
<b>Tax Shelters</b>	<a href="http://www.cra-arc.gc.ca/gncy/lrt/vshlt-eng.html">http://www.cra-arc.gc.ca/gncy/lrt/vshlt-eng.html</a>
<b>Tax Planning vs. Avoidance</b>	<a href="http://www.cra-arc.gc.ca/gncy/lrt/vvw-eng.html">http://www.cra-arc.gc.ca/gncy/lrt/vvw-eng.html</a>

If these links no longer work, please contact the Annual Giving Office at 905-525-9140 ext. 24224

### QUESTIONNAIRE

To ensure that the university complies with the proposed legislation and your official charity receipt reflects the correct amounts, please answer the questions below.

#### A. Description of Gift: (Use an additional sheet if necessary, as details are required)

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#### B. Category of Property:

*If the donated property falls into one of the following categories - (1-7), go directly to the section marked D - Amount of Advantage.*

1. Inventory of the donor,
2. Real property or immovable, situated in Canada,
3. Certified Canadian Cultural Property,
4. Shares of closely held corporations you received in exchange for transferred property,
5. Property transferred on a rollover basis to a closely held corporation under Subsect.B5 (1) or (2) of the *Income Tax Act*,
6. Certified Ecologically Sensitive Land, or,
7. Qualifying marketable securities.

*If not, please complete the remaining questions in the following section marked C – Determining Value.*

#### C. Determining Value:

1. Did you acquire the property within the last three years? YES \_\_\_\_\_ NO \_\_\_\_\_
  - a. If YES, what is the cost (or for capital property, the adjusted cost base) of the donated property to you? \$ \_\_\_\_\_
  - b. If NO, did you acquire the property within the last 10 years and was donating the property to charity one of the main reasons you acquired it? YES \_\_\_\_\_ NO \_\_\_\_\_

- c. If YES, what is the cost (or for capital property, the adjusted cost base) to you of the donated property? \$ \_\_\_\_\_
  - d. If NO, did you acquire the property through a gifting arrangement that is a tax shelter?  
YES \_\_\_\_\_ NO \_\_\_\_\_
  - e. If YES, what is the cost (or for capital property, the adjusted cost base) of the donated property to you? \$ \_\_\_\_\_
2. Was the donated property acquired (within the 3 or 10 year period) from a person with whom you do *not* deal at arm's length (i.e. a relative or business partner)? YES \_\_\_\_\_ NO \_\_\_\_\_
- a. If YES, what is the cost (or for capital property, the adjusted cost base) of the donated property to the non-arm's length person(s) of the donated property? \$ \_\_\_\_\_

**D. Amount of the Advantage**

*If you received an advantage, please explain and identify the value.*

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**CERTIFICATION:**

I, \_\_\_\_\_, certify that to the best of my knowledge, the information above is true, correct, and complete.

I also certify that I am, or the organization I am authorized to represent is, the legal owner of the items listed on the attached sheet and that I donate them to McMaster University unconditionally.

I understand that McMaster University will rely on the above information to determine the eligible amount that must be disclosed on the official charity receipt.

Name of Property Owner: \_\_\_\_\_

\_\_\_\_\_  
Signature of Donor or Organization Representative

\_\_\_\_\_  
Date

Property Owner's/Donor's Address:

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McMaster University acknowledges receipt of the items listed above or on the attached sheet(s).

\_\_\_\_\_  
Signature of Accepting Department or Office

\_\_\_\_\_  
Date