



**Sport, Physical Activity and Recreation Branch**  
Suite 500, 10055 – 106 Street  
Edmonton, Alberta T5J 1G3  
Telephone: 780-415-1167

# **DONATION FUND PROGRAM**

## ***Purpose***

To encourage support for the development of sport, physical activity and recreation in Alberta, the Donation Fund Program gives individual and corporate donors a tax incentive to invest in the future of the sector and a process for the acceptance of contributions from charitable organizations.

## ***Program Overview***

- ◆ The Ministry of Culture, Multiculturalism and Status of Women, responsible for Sport, Physical Activity and Recreation, administers the Donation Fund Program supporting the development of sport, physical activity and recreation in Alberta. This includes support for the development of athletes, coaches, officials, instructors, leaders, volunteers, programs, facilities and events.
- ◆ Provincial sport, physical activity and recreation organizations receiving operating grants from the Ministry are eligible to participate in the program.
- ◆ Understanding the unconditional nature of a donation, donors may suggest their donations go to support eligible sport, physical activity and recreation development programs and qualify for an official donation receipt.
- ◆ Contributions from charitable organizations or from any donor who does not require an official donation receipt are also accepted.
- ◆ The full amount of each contribution or donation goes directly to the support of sport, physical activity or recreation development programs in Alberta, without any administrative fees deducted from the donated amounts.

## ***Donors and Official Donation Receipts***

- ◆ To obtain an official donation receipt for a donation, the following process must be followed:
  - Donation/gift must comply with all guidelines of the program and Canada Revenue Agency's guidelines; [What is a Gift](#).
  - Donor has made a gift to support eligible sport, physical activity and recreation development programs.
  - Complete and submit the appropriate Donation Fund Program form.
  - Donation must be in the form of cash, only cheques made payable to the Government of Alberta will be accepted.
  - Offer a minimum donation or gift of \$50.00.

## ***What Donations do NOT Qualify for an Official Donation Receipt?***

- ◆ Conditional donations which:
  - Have a direct or indirect benefit that accrues to the donor.
  - Have a direct or indirect benefit that accrues to any person related to the donor.
  - Have contractual or other obligations
  - Obligate the Ministry to follow the direction or suggestion of the donor.
- ◆ The payment of a basic fee for admission to an event or to a program.
- ◆ Payment of membership fees that convey the right to attend events, receive services, or be eligible for entitlements of any kind (such as free access to facilities for which the general public has to pay). Membership fees are considered as gifts if they confer no more than the

right to vote at a meeting and to receive reports of the organization's activities, unless such reports are otherwise available for a fee.

- ◆ Contributions of services (i.e. time, skills, efforts) are not considered property and therefore do not qualify.
- ◆ Payment from a business for which the business receives a material advantage such as promotion or advertising in return. For taxation purposes, the business may be able to claim the contribution as an advertising expense.
- ◆ Reciprocal donations (two or more unrelated individuals sponsoring each other's related persons) do not qualify.
- ◆ A gift directed by a donor to a non-qualified recipient or ineligible sport, physical activity or recreation organization.
- ◆ For more information, please review Canada Revenue Agency's guidelines; [What is a Gift.](#)

## **Definitions**

### ◆ **Related persons**

Related persons are Individuals who are related to each other by blood, marriage, common law partnership, or adoption. Examples of blood relatives include grandparents, parents, brothers, sisters, and children. Examples of persons related by spousal relationship include the grandparents of a spouse, the parents of a spouse, the brothers and sisters of a spouse, the spouse of a child, and the spouse of a grandchild. Generally, in determining related persons, common law partners are treated in the same way as legally married spouses. Adopted children are treated in the same way as blood-related children.

Related persons also include individuals or groups and the corporations in which they have a controlling interest. Persons related to these individuals or groups are also considered related to those corporations.

### ◆ **Qualified Donee**

The Ministry administers the Donation Fund Program and may issue official donation receipts for eligible gifts. Contributions from registered charities in accordance with the Canada Revenue Agency guidelines may also be accepted.

Her Majesty in right of Canada, a province, or a territory, and the United Nations and its agencies are qualified donees. These qualified donees do not have to be included on a list maintained by the Canada Revenue Agency to be recognized as such. Please refer to Income Tax Act: definitions, 149.1(1); Interpretation Act 35(1)

## **Submitting a Donation or Contribution:**

**Please mail your signed donation form & cheque to:**

Culture, Multiculturalism and Status of Women  
Sport, Physical Activity and Recreation Branch  
Donation Fund Program  
Suite 500, 10055 - 106 Street NW  
Edmonton, AB T5J 1G3

**Donation Forms**

*Please download fillable forms to complete.*

[Alberta Games](#)

[Sport Development](#)

[Physical Activity - Recreation Programs](#)