

EDMONTON

ADMINISTRATIVE DIRECTIVE



TITLE

DONATIONS TO THE CITY OF EDMONTON

NUMBER

A1440

DELEGATED AUTHORITY

BYLAW 12005, THE CITY
ADMINISTRATION BYLAW 10(D)

DEPARTMENT

CORPORATE SERVICES

STATEMENT

The City of Edmonton receives donations in the form of cash and gifts-in-kind from corporations and individuals. The City of Edmonton will issue official receipts for income tax purposes for qualified donations in accordance with the *Income Tax Act*.

PURPOSE

To provide guidance about what types of donations qualify as gifts to the City of Edmonton, and when City employees should issue official receipts to donors for income tax purposes.

APPLICATION

PROCEDURE

This directive applies to all full-time, part-time permanent, temporary, provisional and contract employees who may be in a position to accept donations on behalf of the City of Edmonton or who may be responsible for issuing receipts.

LEGISLATIVE AND ADMINISTRATIVE AUTHORITIES

Income Tax Act, Sections 110.1 and 118.1
Handling of City Money A1200B
City of Edmonton Employee Code of Conduct Directive A1100C

APPROVED:

DATE: DECEMBER 16, 2004

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