

How to Utilize the Donation Fund Program

- ◆ To obtain a tax receipt for your donation, the following process must be followed:
 - **The donor must make the cheque payable to Alberta Sport Connection.**
 - The donation must be accompanied by the correct donation fund letter. The letter must be fully completed with original signature.
 - Any donations that are submitted without meeting the requirements will be returned to the donor.

- ◆ Alberta Sport Connection may issue an official tax receipt for income tax purposes if the donor has suggested that the donation be used in a particular program supported by Alberta Sport Connection provided that:
 - no direct or indirect benefit accrues to the donor.
 - no direct or indirect benefit accrues to any person related to the donor.
 - the donation is unconditional and does not obligate the Alberta Sport Connection to follow the suggestion.
 - reciprocal donations (two or more unrelated individuals sponsoring each other's related persons) are not permissible.
 - Please note: donations will be accepted for the 2016-17 ASC fiscal year until March 1st. Donations received afterwards will be processed in the 2017-18 fiscal year.

Definitions

Arm's Length

The term "at arm's length" describes a relationship where persons act independently of each other or who are not related. The term "not at arm's length" means persons acting in concert without separate interests or who are related.

Related persons are individuals who are related to each other by blood, marriage or 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 arm's length relationships, 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.

Crown Corporation

Is an entity established by an Act of government (*i.e.*, federal or provincial). A crown corporation is considered an agent of the Crown in right of Canada or of a province (*i.e.*, a qualified donee) where the Act establishing the entity expressly declares that the entity is an agent of the Crown. Where the statutory language of the legislation under which the entity was established is unclear as to whether or not the entity is an agent of the Crown, the Canada Revenue Agency requires that the entity obtain a written opinion to that effect from the appropriate Department of Justice (*i.e.*, that of a province or of the Federal Government).

Donation Fund Letter - Provincial Sport Organizations

Alberta Sport Connection
Donation Fund Program - Provincial Organizations
Suite 500 – 10055 106 Street NW
Edmonton, AB
T5J 1G3
Attention: Aaron Lavorato

Enclosed please find our cheque, **payable to Alberta Sport Connection**, in the amount of _____ being an unconditional donation to the Donation Fund.

***Note: The minimum donation that will be accepted is \$250.00.**

Corporate Donor

- This donation is made without any express or implicit conditions, and without any rights, privileges or personal benefit accruing to the company as indicated below, its shareholders, or directors as a result of this donation.

Individual Donor

- This donation is made without any express or implicit conditions and without any rights, privileges or personal benefit accruing to me or those related to me as a result of this donation. The only benefit I will receive, having met these conditions, is a tax receipt.

Without limiting the unconditional nature of my donation, I would suggest that support be provided towards the sport of _____ Equestrian

through the following Alberta Sport Connection Program(s). Please check at least one of the programs:

- | | |
|---|---|
| <input type="checkbox"/> Athlete Development | <input type="checkbox"/> Leadership Development |
| <input type="checkbox"/> Officials Development | <input type="checkbox"/> Facility Development |
| <input type="checkbox"/> Recreation Development | <input type="checkbox"/> Event Support |
| <input type="checkbox"/> Coaching Development | |

I understand that the Alberta Sport Connection is in no way obligated to follow this suggestion. If it is determined at a later date that the donation in some way violates Canada Revenue Agency's rules, Alberta Sport Connection reserves the right to request the return of the tax receipt.

Signature

Name of Donor (Please Print)

E-mail Address

- I wish to receive my tax receipt by Canada Post.

Mailing Address

City, Province and Postal Code

Disclosure:

- I agree to have the donor name and the fact that the donor provided this donation to Alberta Sport Connection made public.
- I wish this donation to remain anonymous and do not wish to have the donor name made public.

For further information, please contact Aaron Lavorato at (780) 427-6562. A toll free connection is available through the Service Alberta Operator at 310-0000.