



Preliminary Checklist (to be completed by donor)

This checklist has been prepared to help you determine whether or not your "Donation in Kind" to the University will be eligible for a Tax Receipt. Listed below are eight statements for which you are to check off (✓) either Yes/Correct or No/Incorrect as it applies to your donation.

Table with 4 columns: Question number, Statement, Yes/Correct, No/Incorrect. Contains 8 numbered statements regarding donation eligibility.

* The gift must not be a "duplicate" of assets already held by the University. The University will reserve the final decision on "duplicate" or redundant assets.

If you were unable to answer Yes/Correct to all of the above statements, then it is likely the gift is not eligible for a tax receipt. However, each gift must be evaluated on the fact surrounding the donation to see if any exceptions apply. For further information, contact the Office of Development and Alumni Relations.

Donor Signature: _____ Date: _____

Information for Receipt (completed by donor)

Name of Donor: _____

Address: _____

Phone Number: _____

Details (completed by authorized Department Representative)

Gift/Description: _____

Actual Date of Donation: _____

Acceptance requested by: _____ Ext. _____
(Department/Faculty contact)

Signature: _____
(Authorized representative)

Appraiser¹ Information Check here if signed appraisal attached

Name/Firm: _____

Address: _____

Fair Market Value²: \$ _____

Signature of Appraiser/Qualified Employee (if applicable): _____

➤ Upon completion, forward original document to the Development & Alumni Relations Office.

Approval (to be completed by Development & Alumni Relations and Finance Offices)

- All questions answered satisfactorily
- All detailed documentation on file
- Gift added to University Asset Inventory (where applicable)
- Receipt to be issued for Fair Market Value

X _____	X _____
Associate Vice-President, Advancement & External Relations	Director, Development & Stewardship

Dated: _____ Dated: _____

Receipt completed for appraised market value. **Reference Receipt Number** _____

¹ Appraiser: A competent professional who is familiar with the market for the gift; who is not financially connected to the donor, the charity, and where applicable, the art dealer, or the artist. **Note:** For gifts worth less than \$1,000.00 a qualified employee of Brock University can appraise the value of the gift.

² Fair market value generally means the highest price that a property would bring, expressed in dollars, in an open and unrestricted market, between a willing buyer and a willing seller who are knowledgeable, informed, and prudent, and who are acting independently of each other. Fair market value does not include any amounts paid or payable to other parties, such as commissions to sales agents or sales taxes like the goods and services tax/harmonized sales tax (GST/HST) or provincial sales taxes.