



# Donation Fund Program

## *Purpose*

The Donation Fund Program allows donors to support the development of sport through Alberta Sport Connection programs.

## *Program Overview*

- ◆ Alberta Sport Connection is a provincial crown corporation, responsible for the development of sport in Alberta, which includes support to amateur sport programs in the development of athletes, coaches, officials, leadership, facilities and events.
- ◆ Alberta Sport Connection, as an agent of the Crown, is an eligible donee and may provide tax-deductible receipts for **unconditional donations** to Alberta Sport Connection sport development programs.
- ◆ Understanding the unconditional nature of a donation, donors may suggest support of sport development programs through Alberta Sport Connection. Alberta Sport Connection sport development partners include eligible; Provincial Sport Organizations, Alberta Sport Development Centres and Alberta Games Host Societies who deliver programs that involve the development of athletes, coaches, officials, leadership, facilities and or support sport events in the province of Alberta.
- ◆ Eligible sport development delivery partners must complete a Donation Fund Program agreement with Alberta Sport Connection to activate their participation in the program.
- ◆ Alberta Sport Connection also accepts contributions from Charitable Organizations as a qualified donee and from any donor who does not require a tax receipt.
- ◆ Alberta Sport Connection provides this service free of charge. The full amount of each contribution or donation goes directly to the support of sport development programs in Alberta.
- ◆ The minimum donation amount is \$250.00 and only cheques payable to Alberta Sport Connection are accepted.

## *Donors and Tax Receipts*

- ◆ To obtain a tax receipt for your donation, the following process must be followed:
  - All parties must comply with all guidelines of the program and offer an unconditional donation.
  - Complete and submit the appropriate Donation Program Fund form as prescribed by Alberta Sport Connection.
  - Donation payments are currently by cheque only and all cheques are payable to Alberta Sport Connection.
  - Minimum donation of **\$250.00**.

## ***What Donations do NOT Qualify for a Tax Receipt?***

- ◆ Conditional donations
  - Direct or indirect benefit accrues to the donor.
  - Direct or indirect benefit accrues to any person related to the donor.
  - Obligates Alberta Sport Connection 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 that the general public has to pay for). 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.
- ◆ A gift subject to direction by the donor requires transfer of the funds to a specified person, family or club. In such an instance, the donor has made a gift to the person, family or club and not to the Alberta Sport Connection.
- ◆ Reciprocal donations (two or more unrelated individuals sponsoring each other's related persons) do not qualify.

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

Please mail your signed donation form and cheque to:  
Alberta Sport Connection  
Donation Fund Program  
Suite 500, 10055 - 106 Street NW  
Edmonton, AB T5J 1G3

- ◆ A gift directed by a donor to a non-qualified recipient or ineligible sport organization.
- ◆ Contributions made by charitable organizations.

## ***Definitions***

### **◆ 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 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.

### **◆ Agent of the Crown**

Alberta Sport Connection was established by the Alberta Sport Connection Act of the Province of Alberta and is considered an agent of the Crown in right of Alberta and therefore a qualified donee. As a qualified donee, Alberta Sport Connection may issue tax receipts for donations or accept contributions from Charitable Organizations in accordance with the Canada Revenue Agency guidelines.

### **Forms**

[Provincial Sport Organization](#)

[Alberta Games](#)

[Alberta Sport Development Centres](#)