



**P-604**

The Political Contributions Tax Credit Act, 2001

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**Guide to Provisions of  
The Political Contributions  
Tax Credit Act, 2001  
(Independent Candidate)**

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## Table of Contents

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	Page
Preface .....	1
Political Contributions Tax Credit.....	2
Overview .....	2
Contributor.....	2
Eligible Contribution.....	3
Tax Credit.....	3
Independent Candidate.....	4
Business Manager .....	4
Tax Receipt.....	5
Distribution .....	5
Form.....	6
Signature.....	6
Security .....	6
Receipt Issuance .....	6
Duplicate .....	7
Replacement .....	7
Office of the Chief Electoral Officer .....	8
Refund of Contribution.....	8
Reporting .....	8
Campaign Period.....	8
Withdrawal or Death of Candidate.....	9
Contributions.....	9
Agents .....	9
Contributions from Non-Resident Canadians .....	9
Anonymous Contributions .....	10
Donations in Kind .....	10
Charitable Organizations .....	10
Fund-Raising Events .....	10
Auctions .....	10
Sale of Tickets.....	10
Recordkeeping.....	11
Banking .....	11

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## Table of Contents (Continued)

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	Page
Source of Contribution.....	12
Unincorporated Associations .....	12
Trusts .....	13
Joint Accounts.....	13
Documentation.....	13
Subsection 16(1) .....	13
Subsection 16(2) .....	14
Subsection 261(2) of the Election Act.....	14
Appendix I           Official Receipt for Contribution - Independent Candidate .....	15
Appendix II           Record of Official Receipts (Independent Candidate).....	16
Appendix III          Campaign Period Report of Contributions (Independent Candidate).....	17
Appendix IV          Excerpt from <i>The Election Act, 1996</i> .....	18

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## Preface

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The Office of the Chief Electoral Officer, under the direction of the Chief Electoral Officer of Saskatchewan, is responsible for the administration and maintenance of the provincial political contributions tax credit regime, pursuant to *The Political Contributions Tax Credit Act, 2001* (Saskatchewan) (the "Tax Credit Act").

This guide, prepared by the Chief Electoral Officer, outlines the statutory provisions governing independent candidates' acceptance of eligible contributions and issuance of valid tax receipts under the Tax Credit Act. The intent of the guide is to provide practical assistance to business managers to fulfill their administrative and financial reporting responsibilities, to compile requisite support documentation and to ensure campaign period disclosure of financial information effecting compliance under the Tax Credit Act.

This guide has no legislative authority and its sole purpose is to assist independent candidates, business managers and contributors in determining their respective rights and obligations under the Tax Credit Act. For review of specific statutory requirements, reference should be made to the Tax Credit Act.

Copies of *The Political Contributions Tax Credit Act, 2001*, this guide and support documentation may be obtained from the Office of the Chief Electoral Officer at 1702 Park Street, Regina, Saskatchewan.

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## Political Contributions Tax Credit

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### Overview

The Tax Credit Act governs the Province's political contributions tax credit system and provides a basis for calculating political contribution tax credits for use by provincial resident taxpayers under *The Income Tax Act, 2000* (Saskatchewan) (the "Provincial Tax Act"). The Provincial Tax Act provides deductions from provincial income tax payable of a portion of amounts contributed to independent candidates in Saskatchewan.

Where an independent candidate solicits funds and issues tax receipts thereon, the receipts must be consistent with the policies underlying the Tax Credit Act to qualify under the Provincial Tax Act. The Office of the Chief Electoral Officer interprets these policies to include the election of members to the Legislative Assembly of Saskatchewan and activities necessarily incidental thereto. As a result, independent candidates may receipt contributions received from provincial resident taxpayers, in accordance with the Tax Credit Act and the Provincial Tax Act, such that contributions are utilized to advance the electoral process in Saskatchewan.

### Contributor

The political contributions tax credit system under the Tax Credit Act allows provincial resident taxpayers, inclusive of individuals and corporations, the opportunity to claim tax credits against Saskatchewan income tax payable based on eligible contributions to an independent candidate for which a receipt has been obtained.

The Provincial Tax Act defines resident taxpayers to include both individuals and corporations, whereby *individuals* are defined to include persons normally resident in Saskatchewan.<sup>1</sup> The definition of *corporation* includes a business entity which meets any of the following criteria:

- a corporation duly incorporated under *The Business Corporations Act* (Saskatchewan) that maintains its registered and records office in the Province;
- a corporation that regularly executes contracts in the Province through its officers, employees or agents;
- a corporation carrying on business in the Province and extra-provincially registered pursuant to section 262 of *The Business Corporations Act* (Saskatchewan); or

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<sup>1</sup> A person normally resident in Saskatchewan includes: i) a person serving in the armed forces, diplomatic corps or similar employment outside Saskatchewan; ii) a person attending full-time study outside the Province; or iii) a deceased person's estate resulting from a specific bequest in the individual's last will and testament.

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- a corporation *deemed* taxable in Saskatchewan under *The Corporations Capital Tax Act* (Saskatchewan).

### **Eligible Contribution**

Under the Tax Credit Act, eligible receiptable contributions include all monetary contributions acknowledged by a valid tax receipt issued by a business manager on behalf of an independent candidate. The Tax Credit Act defines *eligible contribution* to include:

- a taxpayer contribution in the form of cash or a negotiable instrument;<sup>2</sup>
- an amount contributed by a taxpayer to an independent candidate during a campaign period that commences on or after January 1, 2001 including:
  - the net proceeds of a ticket to a fund-raising function; and
- a contribution that does not contravene sections 239 through 242 of *The Election Act, 1996*,<sup>3</sup>

but does not include:

- a contribution made by a business manager of a candidate; acting in that capacity to another business manager;
- a contribution whereby the taxpayer has received or is entitled to receive a financial benefit of any kind, other than a tax credit pursuant to the Tax Credit Act or any prescribed financial benefit from a government, municipality or other public authority, whether as a grant, subsidy, forgivable loan, deduction from tax, allowance or otherwise;
- a contribution in the form of a repayable loan; or
- a contribution that in total is less than \$25.00.

### **Tax Credit**

The tax credit available to provincial resident taxpayers, deductible against their Saskatchewan income tax payable, is calculated in accordance with the following formula:

- where the total eligible contribution is \$400 or less, the amount of the tax credit that a taxpayer is entitled to claim for a taxation year is 75% of the total contribution; or
- where the total eligible contribution is greater than \$400 but not greater than \$750, the tax credit is \$300 plus 50% of the amount by which the total contribution exceeds \$400; and

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<sup>2</sup> Eligible contributions may be made in the form of cash, cheque, debit or credit card voucher, automatic withdrawal or other form of negotiable instrument.

<sup>3</sup> See Appendix IV for the specific statutory provisions pursuant to *The Election Act, 1996*.

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- where the total eligible contribution is greater than \$750, the tax credit a taxpayer is entitled to claim is the lesser of:
    - \$475 plus 33 1/3% of the amount by which the total contribution exceeds \$750; or
    - \$650.

The Provincial Tax Act does not provide for the carry-forward of receipted political contributions from one taxation year to another, as political contributions are deductions from tax payable as opposed to deductions in the calculation of taxable income. As such, a receipted political contribution can only be used in the year in which the contribution is made, and only against provincial tax otherwise payable.

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### **Independent Candidate**

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An independent candidate is a candidate for election who has not been endorsed by one of the registered political parties in Saskatchewan. The Tax Credit Act permits an independent candidate to solicit and receive contributions and to participate in the Province's political contributions tax credit system during a *campaign period*. The campaign period is deemed by the Tax Credit Act to run from the time that the nomination papers for an independent candidate are filed with and accepted by the constituency Returning Officer pursuant to the provisions of sections 44-48 of *The Election Act 1996*, (the Election Act) up to and including polling day.

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### **Business Manager**

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Under the Election Act, the business manager is specifically charged with overseeing the financial operations of a candidate.<sup>4</sup> Accordingly, the duties of a business manager apply to facilitate internal financial management and statutory reporting under the Election Act. These statutory obligations and their fulfilment are in addition to and not in substitution for duties imposed on a business manager for an independent candidate under the Tax Credit Act.

Only an independent candidate's business manager can issue receipts for income tax purposes under the Tax Credit Act. The business manager can issue receipts only if

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<sup>4</sup> Section 236(4) of *The Election Act, 1996* establishes that a business manager must:

- (a) ensure that all the candidate's accounts are kept at a chartered bank, a trust or a loan corporation or a credit union;
- (b) keep legible records of all contributions and other income received by the candidate, including the name of all contributors and the amounts contributed;
- (c) keep legible records of all bills, invoices, vouchers and receipts for the elections in which the candidate is nominated;
- (d) ensure that all statements, reports, returns and documents required by this Act are completed, audited, if required, and filed with the Chief Electoral Officer;
- (e) perform any other acts that a business manager is required by this Act to perform.

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Electoral Officer under the Election Act. If, for any reason, a business manager's appointment ends, the independent candidate must appoint another business manager and inform the Chief Electoral Officer of such appointment within ten (10) days. In such circumstances, it is imperative that the newly appointed business manager comply with the financial reporting provisions pursuant to both the Election and Tax Credit Acts.

An independent candidate's business manager is deemed the *eligible issuer* under the Tax Credit Act. A business manager, as such, assumes all responsibility for acknowledging eligible contributions, the issuance of tax receipts and the reconciliation and filing of a campaign period report with the Chief Electoral Officer. The Tax Credit Act specifies that an independent candidate's business manager must ensure:

- no contribution is accepted, except in accordance with the provisions of the Tax Credit Act, and that illegal contributions are either returned to the contributor or forfeited to the Office of the Chief Electoral Officer;
- detailed books of account, containing prescribed information, are maintained to facilitate reconciliation and verification of issued tax receipts;
- the maintenance of accounting records in respect of receipted fund-raising functions sufficient to enable verification of expenses incurred and the number of tickets sold;
- tax receipts contain all prescribed information and are issued within the prescribed timelines; and
- requisite financial reporting is compiled, prepared and submitted, including reconciliation of used and return of unused tax receipt forms, within thirty (30) days after polling day.

Failure of a business manager to perform any one of the aforementioned statutory obligations may result in a fine of not more than \$5,000, imprisonment for a term not exceeding two years, or both.

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## **Tax Receipt**

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### **Distribution**

Where the Chief Electoral Officer receives evidence of valid nomination in the form of a Certificate Respecting Nomination Paper and Deposit (Form E-406), together with Form P-605, Record of Official Receipts (Independent Candidate) (see Appendix II), an independent candidate's business manager will in turn receive:

- a supply of tax receipt forms; or



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- the unused supply of tax receipt forms as previously supplied to the former business manager.

## Form

Official income tax receipts for eligible contributions received by an independent candidate must be in a form supplied by the Office of the Chief Electoral Officer. The number of copies of each receipt issued by a business manager under the Tax Credit Act includes three parts:

- copy one, the original, must be retained by the contributor;
- copy two must be attached to Form P-606, Campaign Period Report of Contributions (Independent Candidate) (see Appendix III) and filed with the Chief Electoral Officer; and
- copy three must be retained by the eligible issuer (i.e., the business manager on behalf of the independent candidate) (see Appendix I).

## Signature

Each tax receipt must be manually signed by the business manager as eligible issuer. Failure to do so could result in the imposition of a fine, imprisonment, or both.

## Security

Tax receipt forms have economic value and must be stored in a secure place and accounted for within thirty (30) days after a polling day. Complete and accurate records of receipt forms detailing their supply and distribution must be maintained by the business manager on behalf of the independent candidate. The Chief Electoral Officer strongly recommends that only the business manager of record maintain a supply of such tax receipts.

In situations where any number of tax receipts are lost, stolen, or misplaced, the business manager must immediately notify the Chief Electoral Officer of the loss and provide the serial numbers of the missing receipts. **All discrepancies, including a single lost receipt, must be reported and explained irrespective of magnitude.**

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## Receipt Issuance

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Tax receipts may be issued for every eligible contribution received by an independent

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candidate which totals \$25 or more. Official receipts for income tax purposes must not be issued for more than the amount of the eligible contribution, and can only be issued in the name of the contributor. Under the Tax Credit Act, receipts must be in an unalterable form and must contain the following information:

- the full name of the independent candidate;
- the name of the business manager;
- the name and address of the contributor;
  - where the contribution is from a numbered corporation, the names of the president and chief executive officer;
- the day and month the contribution was received;
- the day and month the receipt was issued;
- the contribution amount; and
- the serial number of the receipt.

Every issued receipt must state it is an official receipt for income tax purposes. The business manager must ensure that issued receipts address only eligible contributions received during the campaign period in question. Accordingly, one receipt should be issued for each eligible contribution made by an individual or a corporation during the appropriate campaign period.

### **Duplicate**

A business manager of an independent candidate may issue duplicate receipts for lost or misplaced receipts. A duplicate receipt must clearly indicate that it replaces the original receipt. It must also, in addition to its own serial number, show the serial number of the receipt originally issued. This can be done by marking on the face of the replacement receipt "Duplicate Replacing Receipt Number . . . . .". In the alternative, a business manager may certify the independent candidate's copy of the eligible contributor's misplaced receipt certifying its authenticity. Such certification procedures must be pre-approved by the Chief Electoral Officer.

### **Replacement**

A business manager may also issue receipts to replace incorrectly issued or spoiled receipts, providing the business manager retains or secures possession of the original and all copies of the incorrect/spoiled receipt. When a replacement receipt is issued, the original and all copies of the incorrect/spoiled receipt are to be marked "Cancelled - See Receipt Number . . . . .". Any receipt written in error and neither issued nor replaced should be marked "Cancelled - Not Replaced". Contribution amounts depicted on replacement receipts should not be included in aggregate contribution totals on Form P-606, Campaign Period Report of Contributions (Independent Candidate).

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## **Office of the Chief Electoral Officer**

Duplicate or replacement receipts may only be issued during the period that receipts remain in the business manager's possession. All other duplicate/replacement receipts for contributions to an independent candidate will be issued by the Chief Electoral Officer. If a contributor requests such a duplicate/replacement receipt from a business manager, the business manager must contact the Office of the Chief Electoral Officer.

As well, if a contributor has made a contribution with respect to a campaign period, and through oversight or otherwise, no official tax receipt has been issued by the business manager during that period, the business manager can obtain a tax receipt by contacting the Office of the Chief Electoral Officer.

## **Refund of Contribution**

A business manager may receive a request to refund an eligible contribution to a contributor. Contributions may be refunded only after obtaining the tax receipt as issued for that specific contribution. In such circumstances, the original receipt, together with the Chief Electoral Officer's copy, must be marked cancelled and filed with Form P-606, Campaign Period Report of Contributions (Independent Candidate). In instances where a contributor fails to return the applicable tax receipt for cancellation, the contribution is to be paid to the Chief Electoral Officer.

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## **Reporting**

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### **Campaign Period**

The business manager is responsible for filing Form P-606, Campaign Period Report of Contributions (Independent Candidate) to the Chief Electoral Officer within thirty (30) days after a polling day. Further, the Tax Credit Act requires the business manager to prepare and file a reconciliation of tax receipts used during the campaign period, providing the total amount of contributions receipted, the numbers of tax receipts issued, spoiled or duplicated and the number of tax receipts being returned (i.e., unused). Copies of each issued, spoiled and/or duplicated receipt must accompany the campaign period filing. While Form P-606, Campaign Period Report of Contributions (Independent Candidate) need not be audited, the report must be signed and its authenticity and accuracy attested to by the business manager on behalf of the independent candidate.

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## **Withdrawal or Death of Candidate**

Participation by an independent candidate in the provincial political contributions tax credit system ceases upon notice of the candidate's withdrawal from an election or the date of death of the candidate. Within five (5) days following the date of withdrawal or death, the business manager of the former candidate must file a Form P-606, Campaign Period Report of Contributions (Independent Candidate) to reconcile tax receipts issued, spoiled and duplicated, establishing:

- total receipted contributions;
- the number of tax receipts issued;
- the number of tax receipt forms spoiled or duplicated;
- the number of unused tax receipts; and
- the business manager's signature and attestation.

Copies of all support documentation, including copies of each issued, spoiled and unused tax receipt, must be affixed to the filing.

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## **Contributions**

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In order to fulfill the requirements of the Tax Credit Act, the business manager must record all eligible contributions received by or on behalf of an independent candidate. Contributors must be classified as either individuals or corporations.

### **Agents**

All contributions must be made to an independent candidate's business manager. However, contributions may be made through an agent, but not for the purpose of or with the effect of concealing the identity of the original contributor. Any agent acting on behalf of a contributor must disclose the name of the contributor. It is the responsibility of the business manager to ensure that every eligible contribution received is in accordance with the Tax Credit Act. Failure to do so may lead to the imposition of a fine, imprisonment or both.

### **Contributions from Non-Resident Canadians**

While there are no limits on the number or amount of contributions an independent candidate may accept from non-resident Canadian citizens, such contributions are ineligible for receipt under the Tax Credit Act.

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## **Anonymous Contributions**

Contributions made through agents where the agent fails to disclose the identity of the principal or where the contributor cannot be ascertained are deemed to be anonymous contributions. No anonymous contribution in excess of \$250 may be accepted by an independent candidate. Such contributions must be reported and forwarded to the Chief Electoral Officer and subsequently forfeited to the Minister of Finance.

## **Donations in Kind**

Tax receipts may not be issued for contributions made by way of services rendered or donations in kind.

## **Charitable Organizations**

A charitable organization may not oppose or endorse a candidate for election. As such, a charity's resources may not be devoted directly or indirectly (i.e., by providing resources to a third party engaged in partisan political activities) to an independent candidate. Charitable organizations are ineligible to participate in the provincial political contributions tax credit regime.

## **Fund-Raising Events**

Proceeds from social functions held to raise money for an independent candidate are eligible for tax credit. Contributed net income from such sources, including tickets sold for dinners, rallies, public meetings and raffles, as well as collections and proceeds from the sale of pins, buttons, flags and hats at such functions, are eligible contributions for which tax receipts may be issued.

### **Auctions**

Independent candidates may issue tax receipts for amounts paid in excess of the commercial value of items sold at auctions. To illustrate:

- Mrs. A donates a painting valued at \$130, which is purchased at a fund-raising auction by Mr. X for \$350. A tax receipt may be issued in Mr. X's name for \$220 (i.e., the difference between the commercial value of the painting and the auction purchase price).

### **Sale of Tickets**

Only *net proceeds* from an admission charge may comprise eligible contributions for tax receipt purposes. Net proceeds are calculated by deducting from the admission price all relevant expenses calculated on a per person basis. To illustrate:

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- if the price of admission is \$300, related expenses (i.e., dinner, hall rental, entertainment, advertising, decorations, other) amount on a per person basis to \$100, then the eligible contribution for purposes of issuing a tax receipt is \$200.

Where an admission charge includes a rebate, either in the form of money or goods, the value of the rebate must be deducted prior to issuing the tax receipt. For example:

- if the admission price is \$300, related expenses are \$100 per person but the admission charge includes a gift certificate for \$20, then the eligible contribution is \$180.

Business managers wishing to issue receipts for income tax purposes for such contributions must be able to substantiate to the Chief Electoral Officer the basis they have used to determine the value of the contributions received.

A business manager must maintain records of income and expenses to calculate surpluses or deficits, contributions received (including the name, address and amount received from each contributor), and revenue from sales from such fund-raising functions. However, for the purpose of the Tax Credit Act, any amounts of less than \$25 paid for miscellaneous items sold at such events are considered anonymous contributions for which no tax receipt shall be issued.

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## **Recordkeeping**

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A business manager must keep records and books of account sufficient to allow verification of individual and corporate contributions received including a duplicate of each tax receipt containing the prescribed information. Such records and books of account must be retained by the business manager until a day that is five (5) years after the end of the last calendar year to which the records and books of accounts pertain.

## **Banking**

All eligible contributions received on behalf of an independent candidate must be deposited in an account standing to the credit of the candidate's campaign in a bank, trust company, or credit union. Detailed records of all amounts must be maintained, including deposit slips confirming amounts and dates of corresponding deposits. The name and amount on each contribution deposited must be noted on a deposit slip or in some other document cross-referencing to a deposit slip. Access to the account should be restricted to only the business manager as the individual directly responsible for control of such revenue and the issuance of tax receipts.

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Contributions are deemed received for purposes of recording and issuing tax receipts, as follows:

- cash, cheques,<sup>5</sup> money orders or automatic withdrawals are considered receipted when deposited in the bank account; and
- debit and credit card vouchers are considered receipted when deposited or submitted by the business manager to the card issuer for payment.

Contributions received in an envelope postmarked prior to the end of a calendar year, or received on the last day of the year, but which cannot be deposited because the financial institution where the account is held is closed, must be recorded in the accounting records as an outstanding deposit on the last day of the calendar year and considered as receipted as of that date. Each such outstanding deposit should be deposited on the next available banking day.

### **Source of Contribution**

In preparing to issue a tax receipt, a business manager shall make sufficient inquiries verifying the identity of each contributor. In most instances, a contributor is easily identifiable. However, circumstances may necessitate ascertaining the true or proper identity of a contributor prior to issuing a tax receipt.

### **Unincorporated Associations**

An unincorporated association or organization is any entity not incorporated under corporate legislation or a special purpose statute. To make an eligible contribution under the Tax Credit Act, the unincorporated association or organization must have an ongoing reason for its existence (e.g., business, professional, social, social action, fraternal, cultural or other similar purposes) and not be formed for the purpose of making political contributions.

Unincorporated entities (e.g., partnerships) cannot make eligible contributions in the name of the entity (here, the partnership). Under the Tax Credit Act, the entity must provide a written list of individual contributors. The list must provide the name, address, and amount applicable to each contributor. To illustrate:

- if the Southern Seniors Cribbage Club, an unincorporated club, contributes \$1,500 to an independent candidate, the contribution must be broken down and allocated to each individual contributor (for instance, \$500 from Mr. A, \$500 from Mrs. B, \$300 from Mr. C and \$200 from Mrs. D); or
- if partners of a professional partnership such as a firm of chartered accountants, lawyers, dentists, etc. contribute an amount to an independent candidate, this contribution too must be broken down into its

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<sup>5</sup> Business managers should ensure that all cheques are honoured on presentation to the financial institution, as any tax receipts issued for cheques which might be returned for insufficient funds will have to be recovered for cancellation, or an equivalent amount must to be remitted to the Chief Electoral Officer for forfeiture to the Minister of Finance.

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individual sources with amounts specified as above.

The business manager must obtain requisite documentation regarding the individual contributors and the amounts of their contributions before accepting same and issuing individual tax receipts. The foregoing analysis applies in every instance where contributions are received from unincorporated associations or organizations.

### **Trusts**

Under the Tax Credit Act, an eligible contribution may be made only in a contributor's own funds. Where a contribution is made on behalf of a contributor by a trustee or a person exercising power of attorney, the cheque must bear the name of the beneficial contributor legibly printed thereon, and if not by cheque, such contribution must be properly recorded. Where a printed cheque omits the beneficiary's name, for example, "John Doe in Trust", the beneficiary's name must be legibly added. For example, "John Doe in Trust for Mary Smith". Also, the cheque must be drawn on an account held in the name of the beneficiary and not the trustee.

### **Joint Accounts**

Where a cheque for a contribution is drawn on a joint personal bank account, the tax receipt must be issued only to the person who signed the cheque. Where two people have signed a cheque drawn on a joint personal bank account, the business manager must determine who made the contribution and prepare the tax receipt accordingly.<sup>6</sup>

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## **Documentation**

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Compilation and maintenance by the business manager of documentation for all monetary contributions received together with a reconciliation of tax receipts used/unused is fundamental to the financial reporting and filing requirements under the Tax Credit Act.

### **Subsection 16(1)**

For the purposes of administering the Tax Credit Act, the Chief Electoral Officer is empowered to request and examine an independent candidate's books or documents relevant to any inquiry and may make copies of said documentation for examination purposes.

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<sup>6</sup> In Saskatchewan, currently there is no legislative or policy provision permitting the transfer of provincial political contribution tax credits between spouses.



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**Subsection 16(2)**

The Office of the Chief Electoral Officer is required to hold, for a period of not less than five (5) years, all particulars concerning independent candidates' financial documentation for the purposes of public inspection. Pursuant to section 232, of the Election Act, the Chief Electoral Officer is obliged to provide to any person, upon request, copies of or extracts from any report filed in compliance with the Tax Credit Act.

**Subsection 261(2) of the Election Act**

Tax receipts issued to any one contributor with the campaign period filing of Form P-606, Campaign Period Report of Contributions (Independent Candidate) whose aggregate value exceeds \$250 in a campaign period, will be available for public inspection at the Office of the Chief Electoral Officer. Tax receipts whose aggregate value equals \$250 or less are not available for public examination. The Chief Electoral Officer suggests business managers inform all potential contributors of the disclosure provisions for annual aggregate contributions exceeding \$250.

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This guide has been prepared by the Office of the Chief Electoral Officer to facilitate compliance with related provisions of *The Political Contributions Tax Credit Act, 2001*. In instances where interpretation of requirements is ambiguous it is within the mandate of the Chief Electoral Officer to interpret and prescribe legislative intent under the Tax Credit Act. This guide has no legal or legislative effect.

Attach this receipt to your income tax return for the taxation year in which you made your contribution and claim the appropriate deduction in determining your provincial income taxes payable as detailed below.

*The Income Tax Act, 2000 (Saskatchewan)*

67.1 There may be deducted from the tax otherwise payable pursuant to this Act for a taxation year by a taxpayer a political contributions credit in an amount equal to the tax credits allowed for the taxation year by section 4 of *The Political Contributions Tax Credit Act*.

*The Political Contributions Tax Credit Act, 2001 (Saskatchewan)*

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SASKATCHEWAN

**Official Receipt for Contribution - Independent Candidate**

The Political Contributions Tax Credit Act, 2001 (s. 6)  
The Election Act, 1996 (s. 48(2))

Receipt No. C000001

Name of Independent Candidate \_\_\_\_\_

Name of Business Manager \_\_\_\_\_

Name of Contributor (Individual / Corporation) \_\_\_\_\_

Address \_\_\_\_\_

Postal Code \_\_\_\_\_

(If numbered corporation)

Name of President \_\_\_\_\_ / Name of Chief Executive Officer \_\_\_\_\_

ORIGINAL - Contributor

Date Contribution Received \_\_\_\_\_

Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_


Amount of Contribution(s) \$ \_\_\_\_\_

Date Receipt Issued \_\_\_\_\_

Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_

Signature of Business Manager \_\_\_\_\_

COPY 2 - Chief Electoral Officer  
COPY 3 - Business Manager

	<b>P-605</b>
SASKATCHEWAN	The Political Contributions Tax Credit Act, 2001 Section 9
To be forwarded to the Chief Electoral Officer upon completion.	<b>Record of Official Receipts (Independent Candidate)</b>
Constituency of _____	
Polling Date: The _____ day of _____, _____.	
I, _____ of Name of Business Manager	
Address _____ Postal Code _____	
the undersigned Business Manager of	
_____ (being an Name of Independent Candidate	
independent candidate for representation of the said constituency in the Legislative Assembly of Saskatchewan), do hereby acknowledge receipt of the official receipts to contributors for the purpose of subsection 67.1 of <i>The Income Tax Act, 2000</i> (Saskatchewan)	
bearing the following serial numbers:	
from _____ to _____.	
Quantity: _____	
_____ Signature of Business Manager	
Dated at _____, Saskatchewan this _____ day of _____, _____.	
Received and registered, this _____ day of _____, _____.	
_____ Signature of Chief Electoral Officer	

**Part III**

**A. Contribution**

Total amount of contributions received for which tax receipts have been issued. \$ \_\_\_\_\_

**B. Tax Receipt Reconciliation**

(a) Number of tax receipts received by business manager _____	
(b) Number of tax receipts issued _____	
Number of tax receipts spoiled (1.) _____	
Number of duplicate tax receipts issued (2.) _____	
Number of unused tax receipts _____	
<b>Note: These totals must agree.</b>	<b>Totals</b>

**C. Questions**

1. If replacement tax receipts were issued for spoiled, or tax receipts were otherwise cancelled, were the originals and copies of the tax receipts returned and clearly marked "Cancelled". See Receipt No. C . . . . . Yes / No \_\_\_\_\_

2. If duplicate tax receipts were issued, were they in all cases issued in the name of the original contributor and clearly marked "Duplicate Replacing Receipt No. C . . . . .". If no, please provide particulars: \_\_\_\_\_ Yes / No \_\_\_\_\_

**D. Attestation of Business Manager**

I, Name of Business Manager hereby declare that I have not issued official tax receipts for goods and/or services, and that the information given in this report and in any documents attached is true, correct and complete in every respect.

Signature of Business Manager \_\_\_\_\_ Telephone ( \_\_\_\_\_ ) \_\_\_\_\_

Dated at \_\_\_\_\_, Saskatchewan this \_\_\_\_\_ day of \_\_\_\_\_.

Received and registered, this \_\_\_\_\_ day of \_\_\_\_\_.

Signature of Chief Electoral Officer \_\_\_\_\_

Form A  
The Political Contributions Tax Credit Act, 2001  
Sections 12 and 15

**P-606**

**Campaign Period Report of Contributions  
(Independent Candidate)**

**Notice:**

- To be completed by the business manager of an independent candidate, whose name is recorded in the registry of candidates maintained by the Chief Electoral Officer, at the time of filing.
- Must be filed with the Chief Electoral Officer, within thirty (30) days after polling day (or within five (5) days after the date of death or withdrawal of an independent candidate). A copy of each receipt issued to a contributor and all copies of any spoiled receipts and all unused receipts must accompany this report.
- A copy of each receipt for contributions to an independent candidate during the campaign period is to be retained by the business manager for a period of not less than five (5) years and must be available for inspection throughout that period. In addition, where official tax receipts have been issued for a fund-raising function, sufficient records to verify the expenses incurred in holding the function and the number of tickets sold must also be maintained.

**Part I Identification**

Independent Candidate: \_\_\_\_\_ Business Manager: \_\_\_\_\_

Name of Independent Candidate \_\_\_\_\_ Name of Business Manager \_\_\_\_\_

Address \_\_\_\_\_ Address \_\_\_\_\_

Postal Code \_\_\_\_\_ Postal Code \_\_\_\_\_

**Part II Campaign Period**

From: Candidate's nomination paper filed pursuant to section 44 of *The Election Act, 1996*

To: Polling day (*The Election Act, 1996* (c.l. 31(3)(c))) \_\_\_\_\_ Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_  
(or) \_\_\_\_\_  
Date of withdrawal of candidate (*The Election Act, 1996* (s. 52)) \_\_\_\_\_ Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_  
(or) \_\_\_\_\_  
Date of death of candidate (*The Election Act, 1996* (s. 53)) \_\_\_\_\_ Day \_\_\_\_\_ Month \_\_\_\_\_ Year \_\_\_\_\_

(over)

## CONTRIBUTIONS

### Form of contributions

**239(1)** No person shall make a contribution to a registered political party unless the contribution is paid out of moneys to which that person is beneficially entitled.

(2) No person shall make a payment by or on behalf of a registered political party unless it is by or through the chief official agent of the party.

(3) No person shall make a contribution to a candidate unless the contribution is paid out of moneys to which that person is beneficially entitled.

(4) No person shall make a payment by or on behalf of a candidate unless it is by or through the candidate's business manager.

(5) Subsections (2) to (4) do not apply to any payments made by any person if:

- (a) the payment is out of moneys to which that person is beneficially entitled;
- (b) the aggregate of the payments made by that person is \$25 or less;
- (c) the liability for the payment was lawfully incurred by that person; and
- (d) no part of the payment is repayable to that person.

### Use of agents to make contributions

**240(1)** In this section, "registered party" means a registered party within the meaning of the *Canada Elections Act*.

(2) A person may use an agent to make a contribution to a candidate or registered political party.

(3) If a person receives moneys from another person for the purpose of making a contribution to a candidate or a registered political party, that person is deemed to be an agent for the other person.

(4) If a person uses an agent:

- (a) the agent shall disclose the identity of his or her principal to:

- (i) in the case of a contribution to a candidate, the candidate's business manager; or
  - (ii) in the case of a contribution to a registered political party, the chief official agent for the registered political party; and
- (b) no business manager or chief official agent shall accept any contribution from an agent unless the identity of the agent's principal is made known at the same time that the contribution is made.
- (5) If a statement, report, return or document prescribed in this Act requires the disclosure of the name of the person making a contribution, the name of the person who used or is deemed to have used an agent pursuant to this section, and not that of the agent, must be disclosed.
- (6) If a constituency association, corporation or trust fund makes a contribution to a registered political party or a candidate, the constituency association, corporation or trust fund shall provide the chief official agent of the registered political party or the candidate's business manager with a statement setting out:
- (a) the name of the person who authorized the contribution on behalf of the constituency association, corporation or trust fund; and
  - (b) the name of, and the amount contributed by, each person who made a contribution in excess of \$250 in a year and whose contribution was used to make up the funds contributed by the constituency association, corporation or trust fund.
- (7) If a registered party makes a contribution to a registered political party or a candidate, the registered party shall provide the chief official agent of the registered political party or the candidate's business manager with a statement setting out the name of, and the amount contributed by, each person who made a contribution in excess of \$250 in a year and whose contribution was used to make up the funds contributed by the registered party.
- (8) The statements mentioned in subsection (6) and (7) must be provided at the time the contribution is made.
- (9) If the constituency association, corporation or trust fund does not provide the statement mentioned in subsection (6) to the chief official agent or business manager, the chief official agent or business manager shall not accept the contribution from the constituency association, corporation or trust fund.

(10) If the registered party does not provide the statement mentioned in subsection (7) to the chief official agent or business manager, the chief official agent or business manager shall not accept the contribution from the registered party.

(11) If the chief official agent or business manager learns that the registered political party or candidate has accepted a contribution from a constituency association, corporation or trust fund contrary to subsection (9) or from a registered party contrary to subsection (10), the chief official agent or business manager shall return the contribution to the constituency association, corporation, trust fund or registered party.

(12) The Chief Electoral Officer may request a constituency association, corporation or trust fund that makes a contribution to a registered political party or candidate to submit a statement setting out:

(a) the name of the person who authorized the contribution on behalf of the constituency association, corporation or trust fund; and

(b) the name of, and the amount contributed by, each person who made a contribution in excess of \$250 in a year and whose contribution was used to make up the funds contributed by the constituency association, corporation or trust fund.

(13) No constituency association, corporation, trust fund, registered party, chief official agent, business manager, officer of a constituency association, officer or director of a corporation or trustee of a trust fund shall fail to comply with subsections (6) to (11) or with a request made pursuant to subsection (12).

#### **Anonymous contributions**

**241(1)** No business manager and no chief official agent of a registered political party shall accept, and no person shall make, an anonymous contribution that exceeds \$250.

(2) If an agent fails to identify the agent's principal in accordance with section 240, the amount of the contribution is deemed to be received from an anonymous donor.

(3) Any contribution in excess of \$250 from an anonymous donor is forfeited to the Crown in right of Saskatchewan.

(4) A business manager or chief official agent who receives an anonymous contribution in excess of \$250 shall immediately:

(a) report the contribution and the circumstances of the contribution in writing to the Chief Electoral Officer; and

(b) forward the amount of the contribution with the written report to the Chief Electoral Officer.

(5) The Chief Electoral Officer shall forward to the Minister of Finance any amounts received by the Chief Electoral Officer pursuant to subsection (4), and the Minister of Finance shall deposit those amounts in the general revenue fund.

**No contributions from non-Canadians**

**242** No business manager and no chief official agent of a registered political party shall accept a contribution from a contributor who resides outside Canada, unless that contributor is a Canadian citizen.