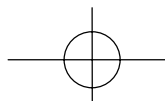
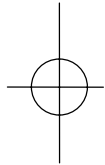
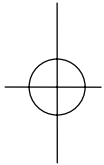


Gifts and Income Tax



Visually impaired persons can order publications in braille or large print, or on audio cassette or computer diskette, by calling **1-800-267-1267** weekdays from 8:15 a.m. to 5:00 p.m. (Eastern Time).

Your opinion counts!

We review this pamphlet each year. If you have any comments or suggestions that would improve it, we would like to hear from you.

Please send your comments to:

Client Services Directorate
Canada Customs and Revenue Agency
Place Vanier, Tower A
Ottawa ON K1A 0L5

La version française de cette publication est intitulée
Les dons et l'impôt.

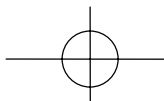
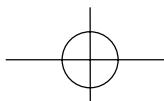
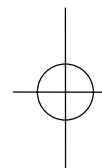
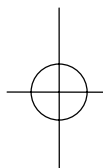


Table of contents

| | Page |
|--|------|
| Is this pamphlet for you? | 4 |
| Gifts and income tax | 4 |
| What gifts can you claim? | 5 |
| Gifts to registered charities and other qualified donees..... | 5 |
| Gifts to Canada, a province, or a territory | 6 |
| Gifts of ecologically sensitive land..... | 7 |
| Gifts of certified cultural property | 8 |
| Carrying forward tax credits..... | 9 |
| Gifts in the year of death | 9 |
| Gifts in kind | 10 |
| Do you have property to donate?..... | 10 |
| Appraisals..... | 11 |
| Donation date..... | 12 |
| Receipts | 13 |
| Gifts of capital property..... | 14 |
| Are you an artist?..... | 15 |
| Are you an art dealer?..... | 17 |
| Listed personal property | 17 |
| Capital gains and losses | 18 |
| Capital gains realized on gifts of certain capital property | 19 |
| Calculating your increased donation limit | 19 |
| The <i>Cultural Property Export and Import Act</i> | 21 |
| How is cultural property certified?..... | 22 |
| Designated institutions and public authorities | 22 |
| Do you need more information? | 24 |



Is this pamphlet for you?

Are you an individual planning to give money to your favourite charity? Do you own an oil painting, stamp collection, etching, sculpture, antique, or coin set that you would like to give to a gallery or museum? Are you having your gift appraised? If so, the decisions you make may affect your tax situation.

This pamphlet will provide you with information about making a gift in 2002. This pamphlet also gives income tax information about gifts you made in 2001.

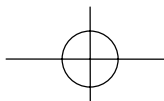
You may also wish to read our pamphlet called *Tax Advantages of Donating to Charity*.

Gifts and income tax

A gift is a voluntary transfer of money or property for which the donor receives nothing of value in return. However, if you give money or property to certain institutions, you may be able to claim federal and provincial or territorial non-refundable tax credits when you file your return. If you lived in Quebec on December 31, 2001, claim your provincial tax credit on your Quebec return.

The tax consequences of a gift depend on whether it is:

- a gift to a registered Canadian charity or other qualified donee;
- a gift to Canada, a province, or a territory;
- a gift of ecologically sensitive land; or
- a gift of certified cultural property to a designated institution or a public authority under the *Cultural Property Export and Import Act*.



What gifts can you claim?

Gifts to registered charities and other qualified donees

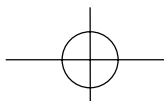
You can claim a tax credit for gifts you give to:

- Canadian registered charities;
- registered Canadian amateur athletic associations;
- prescribed universities outside Canada;
- tax-exempt housing corporations resident in Canada that only provide low-cost housing for seniors;
- Canadian municipalities;
- certain gifts to Canada, a province, or a territory (for details, see page 6);
- registered national arts service organizations;
- the United Nations or its agencies; and
- charitable organizations outside Canada to which the Government of Canada made a donation in the tax year, or the previous tax year.

Generally, you can claim part or all of gifts, up to the limit of 75% of your net income for the year. If you give capital property (including depreciable property), you may be able to increase this limit. For details, see the section called “Calculating your increased donation limit” on page 19.

Non-qualifying gifts

Special rules apply if you make a gift of a non-qualifying security such as shares of a corporation you control or obligations or any other security issued by yourself (other than shares, obligations, and other securities listed on a prescribed stock exchange and deposits with financial institutions). For details, get the *Capital Gains* guide.



Gifts to U.S. charities

Generally, if you have U.S. income, you can claim any gifts to U.S. charities that would be allowed on a U.S. return. You can claim your U.S. gifts up to 75% of the **net U.S. income** you report on your Canadian return. However, you may be able to claim your gifts to certain U.S. organizations up to 75% of your **net world income**. You can do this if you live near the border in Canada throughout the year and commute to your principal workplace or business in the U.S., which is your main source of income for the year.

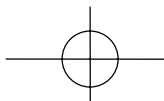
Gifts to Canada, a province, or a territory

You can claim a tax credit for gifts to the Government of Canada, a province, or a territory. Government gifts do not include contributions to political parties.

If you made the gifts **before February 19, 1997**, or if they were agreed to in writing before that date, the amount eligible for the tax credit is **not** limited to a percentage of your net income for the year. Enter the amount on line **342** of Schedule 9, *Donations and Gifts*.

If you made the gifts **after February 18, 1997** (other than those agreed to in writing before February 19, 1997), the amount eligible for the tax credit is limited to a percentage of your net income as explained in the section called "Gifts to registered charities and other qualified donees" on page 5. Enter the amount on line **340** of Schedule 9, *Donations and Gifts*.

Gifts to Canada include **monetary** gifts made directly to the federal Debt Servicing and Reduction Account. Make your gift payable to the Receiver General and send it to: Place du Portage, Phase III, 11 Laurier Street, Hull QC K1A 0S5. Include a note saying that you want your gift applied to this account. Public Works and Government Services Canada will send you a tax receipt. All such gifts will only be used to service the public debt.



Gifts of ecologically sensitive land

You can claim a tax credit for your gift of ecologically sensitive land (including a covenant, an easement, or a servitude) to a Canadian municipality or a registered charity that the Minister of the Environment has designated. The Minister of the Environment has to certify that the land is important to the preservation of Canada's environmental heritage.

You can also claim a tax credit for your gift of ecologically sensitive land made after February 18, 1997, to Canada, a province, or a territory.

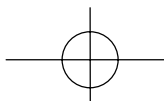
For a gift of a covenant, a servitude, or an easement, the amount of the gift will be deemed to be the **greater** of the fair market value (FMV) of the gift **or** the amount of the reduction of the land's FMV that resulted from making the gift.

Your claim for this type of donation is not limited to a percentage of your net income.

Attach to your return the certificate issued by the Minister of the Environment or, if the land is located in Quebec, the certificate issued by the ministère de l'Environnement du Québec.

If you made the gift after February 27, 2000, you will need to attach the certificate issued by the Minister of the Environment that shows the FMV of the gift for tax purposes. This valuation will apply for a 24-month period after the last determination or redetermination whether the gift is claimed as a gift of ecologically sensitive land or as a charitable gift.

You may have a capital gain or loss for the land that you donated. For information, see the section called "Capital gains and losses" on page 18.



Gifts of certified cultural property

The *Cultural Property Export and Import Act* (CPEIA) invites Canadians to keep in Canada cultural property that is of “outstanding significance and national importance.”

Under the CPEIA, people are encouraged to give this type of property to Canadian institutions and public authorities that have been designated by the Minister of Canadian Heritage.

If you donate cultural property, certified by the Canadian Cultural Property Export Review Board (CCPERB), to a designated institution or a public authority, the CCPERB will issue you Form T871, *Cultural Property Income Tax Certificate*. You can claim a tax credit using this form, so attach it to your return.

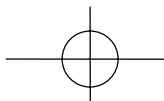
The amount eligible for the tax credit is the fair market value (FMV) of the property, as determined by the CCPERB, on the date you legally transferred ownership to the designated institution or public authority.

When a determination of the FMV of a property is made by the CCPERB, the amount of that determination will be deemed to be the FMV of the property for a 24-month period from the date of determination whether the gift is claimed as a gift of certified cultural property or as a charitable gift.

Your claim for a gift of certified cultural property is not limited to a percentage of your net income.

You do not have to pay tax on any capital gain that you realize when you donate certified cultural property to a designated institution or a public authority. You can deduct capital losses within specified limits. For information, get the *Capital Gains* guide.

For more information on the certification of cultural property donations, see the section called “The *Cultural Property Export and Import Act*” on page 21.



Carrying forward tax credits

You do not have to claim, on your return for 2001, donations you made in 2001. It may be more beneficial for you not to claim them for 2001, but to carry them forward and claim them on your return for any of the next five years. No matter how you claim them, you can claim them only once.

You have to claim tax credits for gifts you carried forward from a previous year **before** you claim tax credits for gifts you give in the current year. If you are claiming a carry-forward, attach a note to your return indicating the year of the return with which you submitted the receipt, the amount you are claiming this year, and the amount you are carrying forward.

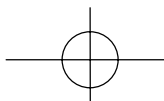
Usually, you can claim donations and gifts on the return you receive. However, you have to use a *General Income Tax and Benefit Return* if you are claiming:

- gifts to Canada, a province, or a territory made before February 19, 1997, or agreed to in writing **before** that date;
- gifts of certified cultural property;
- gifts of ecologically sensitive land; or
- most gifts in kind (see page 10 for details).

Gifts in the year of death

If you are preparing a return for a deceased person, you can claim **all eligible gifts** that the person gave in the year of death plus those that the person bequeathed in the will.

You have to attach official tax receipts and other required forms to the return on which you are claiming the gifts. However, there are exceptions to this rule. For more information, get the *Preparing Returns for Deceased Persons* guide.



You may claim a charitable donation tax credit on the deceased person's return for a donation of a direct distribution of proceeds to a qualified donee who is the designated beneficiary of a registered retirement savings plan (RRSP) (including a group RRSP), a registered retirement income fund (RRIF), or life insurance policy (including a group life insurance policy). This does not apply if the qualified donee is a policy holder under the life insurance policy or is the assignee of the life insurance policy.

The tax credit you claim on the return can be 100% of the deceased person's net income for the year of death. Any excess can be claimed on the return for the previous year (up to 100% of the deceased's net income for that year).

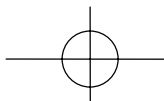
Gifts in kind

A gift in kind usually refers to property other than cash such as capital property (including depreciable property) and personal-use property (including listed personal property). It does not include a gift of services.

Do you have property to donate?

Here are some things to keep in mind when you donate property:

- If you plan to give away property, any capital gain you have made on the property since you got it may be subject to tax. For more information, see the section called "Capital gains and losses" on page 18.
- Your own situation will affect the tax status of the gift. If you are an artist, dealer, or collector, different tax rules apply when you donate property from your inventory.



- It is important to establish your gift's fair market value (FMV). To do this, you may need to get one or more professional appraisals.

If you have property such as a painting, coin set, rare book, antique furniture, or archival collection that you would like to donate, consider the following points:

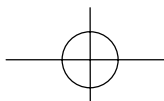
- You have to decide where you are going to donate your property. We cannot advise which museum, art gallery, archive, municipality, or institution you should approach. Remember that the tax implications may differ depending on the way in which you make the gift, or to whom.
- Once you have chosen an institution and have determined that it is willing to accept your gift, you or the institution may need to have the object appraised.
- A gift is a voluntary transfer of property without valuable consideration and you should receive nothing of value in return for it.

Appraisals

Collectors often approach appraisers, dealers, and other people who are knowledgeable about particular objects to get appraisals for income tax purposes.

You may need to get one or more appraisals to establish the fair market value (FMV) of your gift. Use this figure to calculate your capital gain or loss, and the tax credit you can claim on your return.

The appraisal has to be an estimate of the object's FMV on the date you donated it. The receipt issued by the institution that accepts your gift has to represent the true value of the gift at the time you donated it. Also, if you owned the object on Valuation Day (December 31, 1971), you may need to get a valuation reflecting the value on that date. For more information on Valuation Day, get Interpretation Bulletin IT-139, *Capital Property Owned on December 31, 1971 – Fair Market Value*.



Who should appraise a gift?

The appraiser should not be associated with either the donor or the institution receiving the donation. You may obtain a FMV evaluation from a dealer, appraiser, or other individual who is familiar with the market for the object you are donating.

If you need an appraisal and the FMV of your gift is \$1,000 or less, a qualified staff member of the institution receiving your gift can appraise it.

If you have trouble finding an independent appraiser, or if it involves unreasonable expense, qualified staff members of the institution accepting your gift can appraise it, even though the FMV might be more than \$1,000.

The Canadian Cultural Property Export Review Board (CCPERB) has its own requirements for appraisals. Before applying for certification, please consult the Review Board Secretariat. See page 23 for the telephone number.

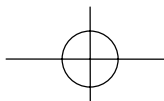
What is fair market value?

Fair market value (FMV) generally means the highest price, expressed in a dollar amount, that the property would bring, in an open and unrestricted market, between a willing buyer and a willing seller who are both knowledgeable, informed, and prudent, and who are acting independently of each other.

We consider the value of a property to be best based on an arm's length sale and purchase of a similar property at or near the same date. You will generally use this amount as the value of your gift for the purposes of the tax credit.

Donation date

The donation date is the date that the gift is made. The donation date may not be the date of physical delivery, since an object may be on loan to the institution before the actual donation date.



Receipts

For donations of gifts in kind, the institution will issue a receipt stating the FMV of your gift once the object has been appraised.

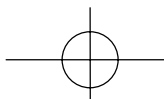
If your gift comes under the *Cultural Property Export and Import Act*, and the CCPERB has certified it, you will receive Form T871, *Cultural Property Income Tax Certificate*, from the Board. Attach to your return Form T871 and the official receipt from the institution accepting your gift.

If your gift is ecologically sensitive land that the federal Minister of the Environment has certified as important to the preservation of Canada's environmental heritage, you will receive a *Certificate for Donation of Ecologically Sensitive Land*.

If the land you give is located in the province of Quebec, you will receive a *Certificate Respecting Gifts of Land with Ecological Value or Servitudes Encumbering Land with Ecological Value* issued by the ministère de l'Environnement du Québec. Attach the certificate and the official receipt to your return.

In most cases, the amount eligible for the tax credit applies for the year you give the gift, regardless of the date the certificate or receipt is actually issued, or the date the appraisal is completed. You can choose the part of your donation you want to claim in the year and you can carry forward any unused part for up to five years.

When you claim a donation, remember to attach official receipts to support your claim. If you included a receipt with a previous return, attach a note indicating the year of the return with which you submitted the receipt. Receipts can be in your name or in your spouse or common-law partner's name.



Gifts of capital property

Capital property includes depreciable property, and any property which, if sold, would result in a capital gain or a capital loss. You usually buy it for investment purposes or to earn income. Common types of capital property include:

- cottages;
- securities such as stocks, bonds, and units of a mutual fund trust; and
- land, buildings, and equipment that you use in a business or rental operation.

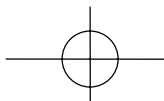
A special rule applies when you give a gift of capital property to a registered charity or other qualified donee, or to Canada, a province, or a territory. This rule only applies when the fair market value (FMV) of the donated capital property is more than its adjusted cost base (ACB).

With this rule, you can value your gift at an amount between its ACB and FMV at the time you made the donation. Treat the amount you choose for the value of your gift as both:

- the proceeds of disposition when you calculate any capital gain; and
- the amount of the gift for purposes of the tax credit.

If the FMV is **less** than the ACB at the time you made the donation, the proceeds of disposition must equal the FMV of the gift at the time you made the donation. The FMV of the gift at the time you made the donation is the amount you use for the purposes of the tax credit.

If you donate capital property, we consider you as having disposed of that property. You have to report any capital gain or loss on your return when you calculate your income for the year you gave the gift.



Gifts of securities acquired under a stock-option plan

You can claim an additional deduction on line 249 of your return for donating publicly-listed shares of corporations or mutual fund units you acquired through your employer's stock option plan. However, you must meet **all** of the following conditions:

- You acquired a security under an option that was granted to you as an employee of a corporation or a mutual fund trust.
- You disposed of the security in the year it was acquired and not more than 30 days after its acquisition, by donating it to a qualified donee that is not a private foundation.
- You are otherwise entitled to claim a stock option and shares deduction on line 249.

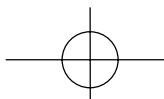
Claim **25%** of the amount that would be the employment benefit. When calculating the employment benefit, the FMV of the security when the option was exercised is considered to be whichever of the following is **less**:

- the FMV of the security at the time of acquisition; or
- the FMV of the security at the time of disposition.

If you realize a capital gain on the disposition of the security, that gain would qualify for the inclusion rate applicable to capital gains. For more information, see the section called "Capital gains and losses" on page 18.

Are you an artist?

If you are an artist, we usually consider any works you create and own as inventory, not capital property. When an artist creates a work of art intending to sell it but instead donates it to a qualified recipient, we consider the gift to be a disposition of property from the artist's inventory.



As an artist, if you donate a gift from your inventory and if the gift's FMV is **more than** its cost amount, you can designate any value for the gift as long as it is:

- not less than the gift's cost amount, which you can elect to be zero (see the **Note** below); and
- not more than its FMV.

You then use the amount you choose for the value of the gift as proceeds of disposition to determine your income and the amount of the gift you claim for the tax credit.

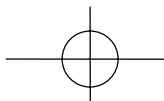
If the FMV is **less than** the cost amount at the time you donated the gift, the proceeds of disposition must equal the gift's FMV at the time you donated it. The gift's FMV at the time you made the donation is the amount you use for the purposes of the tax credit.

As an artist, you may donate a **work of cultural property** you created, from your inventory, to a designated institution or public authority. If you do this, and the CCPERB certifies the gift, we consider that you received proceeds of disposition equal to the cost amount of your gift. The amount eligible for the tax credit on certified cultural property will be based on the FMV of your gift as determined by the CCPERB, provided you meet all other requirements outlined in the section "Gifts of certified cultural property" on page 8.

Note

An artistic endeavour occurs when you are in the business of creating paintings, murals, original prints, drawings, sculptures, or similar works of art. An artistic endeavour does not include reproducing works of art.

When you calculate your income from an artistic endeavour, you can choose to value your ending inventory at nil. If you do this, we consider the cost amount of your gift as nil. Your choice stays in effect for each following year, unless we allow you to change it. For more information, get Interpretation Bulletin IT-504, *Visual Artists and Writers*.



Are you an art dealer?

If you buy and sell art, antiques, rare books, or other cultural property as a business, and you donate one of these objects, your gift has no capital gains implications. We consider the objects as part of your inventory, not capital property or personal-use property. Therefore, we consider the proceeds to be business income based on the gift's FMV at the time you donated it. You can claim a tax credit for the gift if it otherwise qualifies.

If your gift is from a private collection that you maintain apart from those works we consider to be your business inventory, the usual rules for donating capital property or personal-use property apply.

Listed personal property

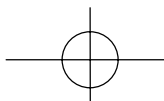
Personal-use property includes a special class of property called **listed personal property**. Items in this class usually increase in value.

Listed personal properties include:

- prints, etchings, drawings, paintings, sculptures, or other similar works of art;
- jewellery;
- rare folios, rare manuscripts, or rare books;
- stamps; and
- coins.

We consider all or any part of such properties, a part interest in them, or any right to them as listed personal property. You should have a Valuation Day value established for any listed personal property you acquired before December 31, 1971, that is worth more than \$1,000, either separately or as a set. You can find a FMV for many of these items by checking dealers' catalogues, or by asking art, coin, jewellery, or stamp dealers.

For the special rules that apply to personal-use property, get the *Capital Gains* guide.



Capital gains and losses

To have a capital gain or loss, the property involved has to be capital property. You will find examples of capital property in the section called “Gifts of capital property” on page 14.

If you donate capital property, we consider you to have disposed of that property. A capital disposition is not restricted to the sale of property, but extends to other transactions or events, such as giving away property.

You have to report any resulting capital gain or loss on your return for the year that you give the gift.

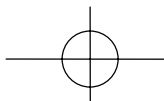
You need to know the following three amounts to calculate a capital gain or a capital loss:

- the proceeds of disposition (generally the FMV of the property at the time of donation);
- the adjusted cost base (ACB); and
- the outlays and expenses you incurred when selling your property.

You have a capital gain when you dispose of a capital property for **more** than its ACB plus the outlays and expenses incurred to dispose of it.

When you dispose of a capital property for **less** than its ACB plus the outlays and expenses incurred to dispose of it, you have a capital loss.

For details, see the guide called *Capital Gains*.



Capital gains realized on gifts of certain capital property

If you donate certain types of capital property to a registered charity or other qualified donee (other than a private foundation), you only have to include in income and pay taxes on **25%** of the capital gain of these gifts.

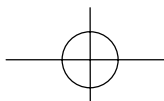
This rate applies if you donate any of the following types of properties:

- a share, right, and debt obligation listed on the Winnipeg, Montréal, Alberta, Toronto, or Vancouver stock exchange, or certain foreign stock exchanges;
- a share of the capital stock of a mutual fund corporation;
- a unit of a mutual fund trust;
- an interest in a related segregated fund trust;
- a prescribed debt obligation; or
- ecologically sensitive land.

Complete and attach to your return Form T1170, *Capital Gains on Gifts of Certain Capital Property*.

Calculating your increased donation limit

As explained on page 5 of this pamphlet, if you donate cash or other property to a registered charity or other qualified donee in 2001, your total donations limit will be 75% of your net income for 2001. However, you can increase your total donations limit if you donate **capital property** in 2001.



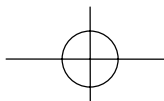
To do so, complete Chart 1 below, and enter the result on Schedule 9, *Donations and Gifts*. Your donations limit cannot exceed your net income for 2001.

| Chart 1 – Gifts of capital property | | |
|---|----------|----------|
| Amount of 2001 taxable capital gains from capital property donated in 2001 | \$ _____ | 1 |
| Amount of 2001 capital gains deduction from capital property donated in 2001 | – _____ | 2 |
| Line 1 minus line 2 | \$ _____ | 3 |
| Enter this amount on line 4 of Schedule 9. | | |

You can also increase your total donations limit if you have to include a recapture of depreciation on your 2001 return as a result of donating the property.

To do so, complete Chart 2 below, and enter the result on Schedule 9, *Donations and Gifts*. Your total donations limit cannot exceed your net income for 2001.

| Chart 2 – Gifts of depreciable property | | |
|---|-------------------|-----------|
| Class No. of property ____ | | |
| Amount of recaptured depreciation included on your 2001 return | \$ _____ | 1 |
| Net proceeds of disposition of the 2001 donated property for this class | \$ _____ A | |
| Capital cost of the 2001 donated property for this class | \$ _____ B | |
| Enter the amount from line A or line B, whichever is less | \$ _____ | 2* |
| Enter the amount from line 1 or line 2, whichever is less | \$ _____ | 3 |
| Enter this amount on line 3 of Schedule 9. | | |
| If you included on your 2001 return recaptured depreciation from more than one class, complete a separate Chart 2 for each class and enter the total on line 3 of Schedule 9. | | |
| * If you donated more than one property in this class in 2001, complete lines A and B for each property and enter the total on line 2. | | |



For more information, get Interpretation Bulletin IT-288, *Gifts of Capital Properties to a Charity and Others*, and Interpretation Bulletin IT-478, *Capital Cost Allowance – Recapture and Terminal Loss*.

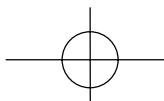
The Cultural Property Export and Import Act

The *Income Tax Act* and the *Cultural Property Export and Import Act* (CPEIA) provide tax incentives to individuals who want to sell or donate significant movable cultural property to Canadian custodial institutions or public authorities.

The Canadian Cultural Property Export Review Board (CCPERB) is responsible under the CPEIA for certifying that cultural property is of “outstanding significance and national importance.” It is also responsible for determining the FMV of such property for income tax purposes.

When you donate cultural property to a designated Canadian institution or public authority and the CCPERB certifies it, you do not realize a capital gain. For the purposes of the tax credit, you can claim the FMV of the gift as a non-refundable tax credit up to the total amount of tax still payable after claiming your credits for any other charitable gifts.

The CCPERB will provide you with Form T871, *Cultural Property Income Tax Certificate*, once it certifies your donation of cultural property and receives written confirmation from the institution or public authority that an irrevocable gift has been made.



How is cultural property certified?

If you want your gift to be certified under the CPEIA, the institution or public authority receiving the gift has to apply with you, or on your behalf, to the CCPERB to have the property certified. Cultural property may be anything from paintings and sculptures to books and manuscripts to ethnological and decorative art material. It does not have to be Canadian in origin.

The CCPERB may determine that an object is of “outstanding significance and national importance” because of its:

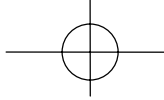
- close association with Canadian history or national life;
- aesthetic qualities; or
- value in the study of the arts or sciences.

Certification by the CCPERB is only necessary if you want us to treat your donation as a gift of cultural property. It is not necessary if you want us to treat your donation as a gift to a registered charity or other qualified donee.

Designated institutions and public authorities

To be eligible to have movable cultural property certified, an institution or public authority has to be designated by the Minister of Canadian Heritage before the legal transfer of ownership of the property takes place.

Designation ensures that institutions receiving cultural property have the appropriate measures in place to collect, preserve, and make cultural property accessible to the public for research or display purposes.

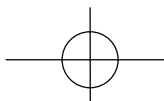
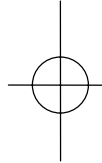
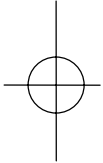


“Category A” designation status is granted indefinitely to institutions and public authorities that are well established and meet all of the criteria for designation.

“Category B” status is granted exclusively in relation to the proposed acquisition of an object or collection to institutions that meet as many of the criteria for designation as possible in order to effectively preserve the specific property for which certification by the CCPERB is desired.

If you have any questions about designation or the certification of cultural property, or if you would like to get the CCPERB’s publication called *Applications for Certification of Cultural Property for Income Tax Purposes – Information and Procedures*, contact the Review Board Secretariat in one of the following ways:

Telephone (819) 997-7761
Fax (819) 997-7757
Email revboard_sec@pch.gc.ca



Do you need more information?

If, after reading this pamphlet, you need more help, call our Charities Directorate at **954-0410** (local calls) or **1-800-267-2384** (toll free for long distance calls).

If you would like to receive any of the forms or publications we mention, call **1-800-959-2221** or contact your tax services office. The address of your tax services office is listed in the government section of your telephone book and on our Web site at www.ccra.gc.ca/tso

You can find forms and publications at www.ccra.gc.ca/forms

T.I.P.S. (Tax Information Phone Service) and T.I.P.S. Online – For personal and general tax information, use our automated services, **T.I.P.S. (1-800-267-6999)** and **T.I.P.S. Online (www.ccra.gc.ca/tips)**.

Teletypewriter (TTY) users – If you have a hearing or speech impairment and use a TTY, an agent at our bilingual enquiry service (**1-800-665-0354**) can assist you during regular and evening hours of service.

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