



Date Dec 30, 2022
Account Number
Reference Number

Dear

Re: Your Income Tax and Benefit Return

We have reviewed the request(s) submitted by you or your representative. Unfortunately, we are unable to process the request(s) as we require the following additional information.

Amount Requested

Line 34000 (previously line 340) of Schedule 9

To support your claim for **allowable charitable donations**, send us only the information we are asking for that applies to your situation.

Send us **all** official receipts.

Gifts of cash

Receipts have to include the following information:

- the charitable organization's name and address
- the date the donation was made
- the receipt's serial number
- the donor's name and address
- the amount of the donation
- the charity's registration number
- the signature of an authorized official, or a facsimile signature if the receipt is numbered as one of a series
- the wording "official receipt for income tax purposes"
- the name and website address of the Canada Revenue Agency

Non-cash gifts (gifts in kind)

If the donation is a gift in kind, the official receipt has to also include:

- a brief description of the property
- the deemed fair market value of the property at the time the gift was made
- the date of the gift
- the name and address of the appraiser of the property, if an appraisal was done

Non-arm's length donation

For non-arm's length donations, send us **one** of the following as proof of payment:

- cancelled cheques
- cheque images
- credit card receipts

- pledge forms
- pay stubs

Gifting arrangement tax shelter

If the donation is part of a gifting arrangement tax shelter, send us a copy of the following documents:

- an official donation receipt
- Form T5003, Statement of Tax Shelter Information
- Form T5004, Claim for Tax Shelter Loss or Deduction

Carry-forward of donations not claimed in a previous year

If any part of your claim is an amount carried forward from a previous year, send us:

- the amount and the year the donation was made
- official receipts for the carry-forward amount and for the current year amount
- a breakdown of the amount claimed in previous years

Donations made through a will

If the gift is to be received at a future date, send us a copy of the following documents:

- the will
- a letter on behalf of the estate to the charitable organization that will receive the gift, advising of the gift and its value
- a letter from the charitable organization acknowledging the gift and stating that it will accept the gift

We trust this information is satisfactory.

Time limit

Please send us the information we are asking for within **30 days** of the date of this letter. If we do not get a reply in the time we are giving you, we will complete our review based on the information we have. If you need more than **30 days**, call us to let us know and give the reference number above.

Submitting documents

Please send us only **one** reply and only use **one** of the methods below to send us your documents. Your reply should include all the information and documents needed to support your claim. Make sure you write the reference number from this letter and your social insurance number on each page of the documents you send us.

This year, we encourage you to submit your documents online or send us a copy of your original documents either by fax or by mail to reduce impacts and delays because of **COVID-19**. Keep your original documents for your records.

You can send us your scanned documents online using **My Account**. To make sure the Request Verification Section receives them, enter the **reference number** (with no spaces) in the Case/Reference number box on the Submit documents page. For more information, go to **canada.ca/taxes-reviews** and select "Submitting documents online."

You can mail your reply to:
Request Verification Section
Canada Revenue Agency
Post Office Box 20000
Sudbury ON P3A 5C1

Or you can fax your reply to the Request Verification Section at **418-562-7835** or at **1-833-940-4070**.

Taxpayer information is confidential. If you want us to work with a person as your representative, go to **canada.ca/taxes-representative-authorization** for more information.

Contact us

If you have questions about this letter, call **1-800-959-8281**. For current hours of operation, go to **canada.ca/cra-individual-income-tax-enquiries-line**. If you call us, you will need to give us your social insurance number and other information so we can verify your identity.

To learn more about our review programs, go to **canada.ca/taxes-reviews**.

As an information security measure, we have masked the first five digits of your social insurance number (SIN) on this letter. However, if you are initiating contact with the Canada Revenue Agency, either in writing or by telephone, you are still required to provide your full SIN to ensure correct identification.

We have masked the first five digits of your social insurance number (SIN) on our letter in line with our information security measures. If we are returning documents that you sent us, or sending you information, your SIN may appear on those attachments. Also, when you call or write to the Canada Revenue Agency, we will still need you to give us your full SIN.

Yours sincerely,

Request Verification
Sudbury Tax Centre