



## Policy on the Issuance of Tax Receipts

### **Background**

Izzah Learning Center (ILC) has operated as a non-profit organization providing classes in religious education since 2015. ILC was granted charity status in 2023 by the Canada Revenue Agency (CRA) (Registered Charity No. 80654 7782 RR0001).

This distinction allows ILC to issue official tax receipts for donations received so donors may claim this in their income tax returns.

The CRA also grants ILC the option of considering tuition fees paid as valid donations. This policy allows schools that teach religion exclusively and are a registered Canadian charitable organization to consider all or a portion of tuition fees as donations and issue tax receipts.

### **Scope**

ILC will be issuing tax receipts for amounts of \$50 and above made between January 1st and December 31st, for:

- ★ Donations and,
- ★ Tuition fees for **regular classes** (not for workshops, events, summer camp...)

### **Procedures**

#### **Cash/Cheque/Debit Donations**

Donors who contribute \$50 and more, and who are not parents or students will have to request tax receipts. If you are making a donation in person at the Center and require a tax receipt, you will be asked to complete a form with your contact information.

★★ Every parent, adult student or donor is responsible for providing their updated information in order to receive a tax receipt. Tax receipts will be issued during tax season for the previous calendar year (i.e. in February 2024 for 2023). We are not responsible for any errors or omissions if accurate and complete information is not provided.★★

#### **Etransfer Donations**

If you are a first-time donor, please include a note/memo on your Etransfer with your name, address, phone number and email address so you will be issued a tax receipt.

If you are an Izzah parent or student, please specify in a note/memo that the Etransfer is a donation.