

## Project Application

Important information for authorized representative of recipient sport organization:

The Canadian Council of Provincial & Territorial Sport Federations Inc. – National Sport Trust Fund (NSTF) is registered with the Canadian Revenue Agency, Taxation (CRA) – Charities Division, as a Registered Canadian Amateur Athletic Association (RCAAA), and is eligible to issue official tax receipts. Donations to the NSTF support the promotion of amateur athletics in Canada on a nation-wide basis.

Donations made to the NSTF in respect of specific projects may be eligible for tax receipts subject to meeting the required CRA compliance criteria.

### Qualifying Contributions – Tax receipt available

A tax receipt is only available for a qualifying donation or gift. A gift is a voluntary transfer of property without valuable consideration. No benefit of any kind may be provided to the donor or to anyone designated by the donor, except where the benefit is of nominal value.

Donations that are for the general operation of the organization or a specific approved program of the organization are eligible for tax receipting.

### Non-Qualifying Contributions – Tax receipt not available

A tax receipt is not available to a donor who makes a non qualifying contribution. In the context of the NSTF, non-qualifying contributions would include payments that are, in fact, personal obligations such as training fees, program fees, travel expenses, membership fees and other similar or like expenses on the part of the donor or a related party. Furthermore, donations directed for the benefit of a specific individual are not tax receipt able.

### Recently Proposed Civil Penalties for Misrepresentations of Tax Matters

The Federal Government announced in the February 16, 1999 Budget, that for:

Other tax planning arrangements – a penalty

“will apply to a person who plans or promotes an arrangement that the person knows or would have known, but for circumstances amounting to gross negligence, includes a false statement or omission that may be used for tax purposes.”

Advising or participating in a false filing – a penalty

“will apply to a person who makes ( or participates in the making of ) a statement or omission that the person knows or would have known, but for circumstances amounting to gross negligence, is a false statement or omission that may be used for tax purposes by or on behalf of another person in a return ...”

In the former case the penalty is the greater of \$1,000 and 100% of the gross revenue derived by the person in respect of the arrangement. In the latter, the penalty is the greater of \$1,000 and 50% of the amount of tax sought to be avoided.

### For Further Information

If you have any questions regarding the donations or its use, please contact the Provincial or National Fund Manager to enable them to advise you. If necessary they will coordinate an inquiry of CRA.

## Project Application

Contact Information	
Organization:	
First Name:	Last Name:
Address:	
City:	Postal Code:
Telephone: (        )	Email:
Not-For-Profit / Society #:	Date of Incorporation:
Project Information	
Project Name:	
Start Date:	Completion Date:
Project Description:	
Projected amount of money to be raised: \$ _____	
The proceeds from this fundraiser will be used for the following cause(s):	
Describe how this project will assist in promoting or developing amateur sport on a national level:	

I have attached a project budget

I have attached a copy of the project promotional material and/or fund solicitation letter

We represent that the information included in this application form is complete and correct. We will comply with all policies, procedures and compliance requirements of the National Sport Trust Fund in respect of this project application form. We confirm that that this project furthers the national development of amateur athletics in Canada.

\_\_\_\_\_ Signature \_\_\_\_\_ Position \_\_\_\_\_ Date

Provincial Sport Organization Endorsement (only required if the Fundraiser is initiated at the club level)		
As a representative of (PSO Name) _____ . I have reviewed the details of this fundraising project and verify the bona fide nature of the club, the fundraising venture, and the proposed usage of the proceeds.		
_____	_____	_____
PSO Representative Signature	Position	Date

NSTF Office Use Only	
Approved:	Project #: