

Donations and Gifts

Protected B
when completed

Complete this schedule to claim an amount on line 34900 of your return if one or both of the following apply:

- You or your spouse or common-law partner made a **gift** in 2025 to a **qualified donee**
- You or your spouse or common-law partner have **unused** donations from any of the previous 5 years (previous 10 years for ecological gifts) that you want to claim for 2025

Note: If you already claimed an amount on your 2024 return for a donation made between January 1 and February 28, 2025, you **cannot** claim the same amount on your 2025 return.

The eligible amount of the gift should be reported on an official receipt, information slip (T4, T4A, or T5013), or certificate (for cultural or ecological gifts).

For more information about donations and gifts, including claiming gifts made to charities in the United States, see Guide P113, Gifts and Income Tax. For information on capital gains and recaptured capital cost allowance related to dispositions of capital property from making gifts to qualified donees, see Guide T4037, Capital Gains.

For a list of charities and other qualified donees, go to canada.ca/charities-giving.

Attach a copy of this schedule to your paper return.

Donations made to registered charities, registered Canadian amateur athletic associations, registered journalism organizations and registered housing corporations resident in Canada set up only to provide low-cost housing for the aged

Donations made to the Government of Canada or a province or territory, registered municipalities in Canada, or registered municipal or public bodies performing functions of government in Canada	32900	+			1
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Donations made to registered universities outside Canada	33300	+			3
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Donations made to the United Nations and its agencies, and registered foreign charities that have received a gift from the Government of Canada	33400	+			4
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Add lines 1 to 4.	Total eligible amount of charitable donations			=		5
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Enter your net income from line 23600 of your return.		A	x	75%	=		6
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Gifts of capital property that are depreciable property (complete the chart on page 2)	33700	B				
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Gifts of capital property (complete the chart on page 2)	33900	+	C			
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Amount B plus amount C	=	D	x	25%	=	+		7
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Line 6 plus line 7	=						8
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Enter whichever is less : amount A or line 8.	Total charitable donations limit					9
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Enter whichever is less : amount from line 5 or line 9.	34000					10
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Eligible amount of ecological gifts and cultural gifts (see Guide P113)	34200	+				11
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Line 10 plus line 11	=					12
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Enter whichever is less : amount from line 12 or \$200.	-					13
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Line 12 minus line 13	=					14
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Total ecological gifts made after February 10, 2014, and before 2016 included in the amount on line 11	34210	-				15
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Line 14 minus line 15 (if negative, enter "0")	=					16
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Enter your taxable income from line 26000 of your return.						17
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Income threshold	-					18
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Line 17 minus line 18 (if negative, enter "0")	=					19
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Allowable donations for 2025

Amount from line 14 of the previous page

Enter **whichever is less**: amount from line 16 or line 19.

Amount E minus amount F

Amount from line 13 of the previous page

Add lines 20 to 22.

Enter this amount on **line 34900** of your return.

		E				
—		F	×	33%	=	20
=		G	×	29%	=	21
		H	×	14.5%	=	22
		Allowable donations for 2025			=	23

Chart for line 33700 – Gifts of capital property that is depreciable property

Complete a separate chart for each class if you included recaptured depreciation from **more than one** class. Add the results and enter the total on **line 33700** of the previous page.

If you donated **more than one** property in 2025 in this class, complete lines 2 and 3 for **each** property and enter the total on line 4 of the chart.

Class of property:

Amount of recaptured depreciation included on your 2025 return

Net proceeds of disposition of property donated in 2025 for this class

Capital cost of property donated in 2025 for this class

Enter **whichever is less**: amount from line 2 or line 3.

Enter **whichever is less**: amount from line 1 or line 4.
Enter this amount on **line 33700** of the previous page.

		1
		2
		3
		4
		5

Chart for line 33900 – Gifts of capital property

Amount of current-year taxable capital gains from capital property donated in 2025

Amount of current-year capital gains deduction from capital property donated in 2025

Line 1 minus Line 2

Enter this amount on **line 33900** on the previous page.

		1
—		2
=		3

Note: If you received an advantage in respect of the donation of property, **only** include the portion of taxable capital gains and recapture of depreciation that related to the gift portion of your donation in your calculations.

See the privacy notice on your return.