

# Canadian tax treatment of charities and charitable donations

## R. de Boo - Donation of shares



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- Canadian tax treatment of charities and charitable donations
- Canadian tax treatment of charities and charitable donations
- Notes: Includes bibliographical references and index.
- This edition was published in 1980



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### Donation of shares

First, the contribution is still subject to the 75% of net income threshold applied to Canadian donations. Note that this discussion does not cover charitable contributions of conservation easements, which are outside the present scope.

### Charitable donation tax credit rates

However, these donations must still adhere to Canadian tax laws in the following ways.

### Charitable Donations: Top Ten Canadian Tax Tips

Tax Return Charitable contributions made are not always deductible in the year they are incurred.

### Tax Benefits of Charitable Donations

You may also be entitled to an additional amount reaching up to 24 percent of your donation depending on your province of residence. If that amount is sufficient to bring your tax payable to zero, you will not be able to use your charitable donations to create or increase your tax refund.

### Nonprofit Law in Canada

When this person is paid by the charity, they must include this in their income which increases their taxes.

### Should business owners donate through their corporations?

For additional information about these items, contact Mr. To qualify as an NPO, an entity must meet three tests.

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