

Canadian Council of Provincial & Territorial Sport Federations Inc. National Sport Trust Fund Sport Trust Fund

1870 Lorne Street, Regina, SK S4P 2L7

Project Application Form

Organization:		_
Contact person:		_ (Office)
Email:		_(Cell)
		_
City/Town:	Postal Code:	_
Non-profit/Society #:	Date of Incorporation:	
Fundraising Information: (how fun	ds eligible for charitable tax receipts will be solicited)	
Start Date:	Completion Date:	
Fundraising Description:		
	II be used for charitable purposes to develop amateur sport)	
	Completion Date:	
Project Description:		
I have attached a copy of the proj If specific individuals will benefit	ect promotional material and/or fund solicitation letter from this project, please attach a list of their names. ency guidelines relating to charitable donations and the pro	
	nsure that these regulations are adhered to.	ocedures or
Signature of contact person	Date Position held in organization	
Provincial Sport Organization Endor	rsement (only required if the fundraiser is initiated at the club level)	
As a representative of	I have reviewed the detai	ls
	ncial Sport Organization) he PSGB verify the bona fide nature of the club, the fundraising v	venture,
Signature of PSO representative	 Date	
For office use only: Approved: Approval #: _	Authorization:	

IMPORTANT INFORMATION For Authorized Representative of Recipient Sport Organizations

Project applications must be submitted at least one month prior to the start date of the project.

The Canadian Council of Provincial & Territorial Sport Federations [CCPTSF] is registered with the Canadian Revenue Agency, Taxation - Charities Division [CCRA] as a Registered Canadian Amateur Athletic Association [RCAAA] and as such is eligible to issue official tax receipts. Donations to a Fund, such as the National Sport Trust Fund [NSTF], support a sport organization whose primary purpose and function is 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 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.

Non-Qualifying Contributions - Tax receipt not available

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.

Eligible or Permitted Expenditures (Use of Funds Received)

Eligible expenditures would include the general expenditures necessary to provide the administrative structure to encourage and further amateur sport, or support those projects or programs that contribute towards the development of amateur sport.

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 do not hesitate to contact the Fund Development Manager to enable them to advise you.