

Donations and Gifts

Protected B when completed

Complete this schedule to claim an amount on line 34900 of your return.

Include the eligible amount of all donations that you want to claim this year that you or your spouse or common-law partner made in 2023 or in any of the previous five years (or the previous 10 years for ecological gifts made after February 10, 2014) that have **not** been claimed before.

You may have charitable donations on your T4, T4A, and T5013 slips.

Attach a copy of this schedule to your paper return.

For more information about donations and gifts, including gifts made to a charity in the United States, see Guide P113, Gifts and Income Tax.

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

1

Donations made to government bodies (Government of Canada or of a province or territory, registered municipalities in Canada, or registered municipal or public bodies performing a function of government in Canada)

32900 +

2

Donations made to registered universities outside Canada

33300 +

3

Donations made to the United Nations and its agencies, as well as registered foreign charities that have received a gift from the government of Canada

33400 +

4

Add lines 1 to 4.

Total eligible amount of charitable donations

=

5

Enter your net income from line 23600 of your return.

A x 75% =

6

Gifts of capital property that is depreciable property (from Chart 2 in Guide P113)

33700

B

Gifts of capital property (from Chart 1 in Guide P113)

33900 +

C

Amount B plus amount C

=

D x 25% =

+ =

7

Line 6 plus line 7

=

8

Enter **whichever is less**: amount A or line 8.

Total donations limit

=

9

Allowable charitable donations:

Enter **whichever is less**: amount from line 5 or line 9.

34000

10

Eligible amount of ecological gifts and cultural gifts (see Guide P113)

34200 +

11

Line 10 plus line 11

=

12

Enter **whichever is less**: amount from line 12 or \$200.

-

13

Line 12 minus line 13

=

14

Total ecological gifts made **after February 10, 2014, and before 2016** included in the amount on line 11

34210 -

15

Line 14 minus line 15 (if negative, enter "0")

=

16

Enter your taxable income from line 26000 of your return.

=

17

Income threshold

-

18

Line 17 minus line 18 (if negative, enter "0")

=

19

Amount from line 14

E

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

-

F x 33% =

20

Amount E minus amount F

=

G x 29% =

+ =

21

Amount from line 13

H x 15% =

+ =

22

Add lines 20 to 22.

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

Donations and Gifts

=

23

See the privacy notice on your return.