

Notice of Cancellation of Tax Receipt

Completion Guide

There are several reasons why a chief financial officer (CFO) would have to issue a cancellation notice. If an ineligible contribution is accepted, the CFO is required to issue the cancellation notice and provide a refund to the contributor, within thirty days of being made aware of the ineligibility of the contribution. Cancellation notices may be used to cancel hard copy tax receipts and for e-receipts.

The practice of retrieving the contributor's copy of a tax receipt and then issuing a refund is still available. The cancellation notice cannot be used to resolve existing receipting or compliance matters for which the CFO has already had thirty days to take corrective action.

Please print clearly or type and ensure all information is correct and complete. Once complete, the cancellation notice is to be forwarded to the contributor along with a contribution refund cheque if required. A copy of the cancellation notice will be submitted with the audited financial statements to the Chief Electoral Officer.

If requested by the recipient, an accessible format of this form should be available.

The notice consists of the following information:

- **Name and address of central political party or independent candidate**

Cancellation notices issued by constituency associations or candidates endorsed by a registered political party must identify the central party name and contact information.

Cancellation notices issued by independent candidates must identify the candidate's name and contact information.

- **Cancelled tax receipt – contributor and contribution information**

This information must reflect the same information on the tax receipt that is being cancelled.

- **Reason for cancellation**

Select one of the reasons listed and provide a brief explanation.

- **Refund cheque enclosed with cancellation notice**

Select "yes" or "no" for whether a refund cheque is enclosed with the notice.

- **Name of CFO and contact telephone number**

The CFO of the issuing entity must also sign and date the notice.

[insert name and address of central political party or independent candidate]

Notice of Cancellation of Tax Receipt

To:

(Name)

(Email)

(Street address)

(City/Town)

(Postal code)

Please be advised that a tax receipt that has been issued to you has been cancelled in accordance with subsection 17(1) of the Election Finances Act. The cancelled tax receipt should not be used to claim a political tax credit for corporate or personal tax returns.

Cancelled tax receipt number: _____

Tax receipt was issued by: _____

(Name of political party/constituency association/candidate)

Amount of contribution stated on receipt: \$ _____

Form of contribution (select one): _____ Monetary _____ Goods and services

Date contribution accepted: _____ (dd/mm/yyyy)

Date receipt issued: _____ (dd/mm/yyyy)

Reason for cancellation (select one and explain):

_____ Contribution from ineligible source: _____

_____ Over-contribution: _____

_____ Correction to original receipt: _____

_____ Lost original receipt: _____

_____ Other: _____

Cheque returning partial or whole amount of contribution is enclosed: ___ Yes ___ No

Name of chief financial officer

Contact telephone number

Signature of chief financial officer

Date

Please contact the Chief Financial Officer at the phone number listed above if you have any questions about this notice. A copy of this notice will be filed with Elections Ontario at 51 Rolark Drive, Toronto, Ontario M1R 3B1 with the relevant annual or campaign period financial statements.