

INSTRUCTIONS ON THE PREPARATION OF OFFICIAL RECEIPTS



OFFICE OF THE
CHIEF ELECTORAL OFFICER

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July 2004

General

There are two distinct Official Receipts forms issued by the Chief Electoral Officer to comply with the provisions of the Election Finances and Contributions Disclosure Act (referred to as the Act). Chief Financial Officers (referred to as CFO), responsible for preparing Official Receipts, are to consider this guide as only an aid in fulfilling their duties and must consult the Election Finances and Contributions Disclosure Act for specific legal authority.

Annual Contributions

Annual Contribution Official Receipts form CEO-F-93-1 will be made available to the CFO of each registered political party and each registered constituency association, in accordance with the administrative policy of each party. For ease of identification, the original of the Annual Contribution Official Receipts will be pink in colour for annual contributions. Serial numbers will be prefixed with the letter "A". These receipts shall be completed and issued by the CFO to persons, corporations, trade unions, or employee organizations who contribute funds during a calendar year to a registered political party, and/or registered constituency association. **These receipts must not be used for campaign period contributions.** Refer to Section 17 of the Act for limitations on contributions.

Campaign Contributions

Campaign Contribution Official Receipt form CEO-F-93-2 shall be made available to the CFO of each registered political party and each registered candidate in accordance with the administrative policy of each registered party. The original of the Campaign Contribution Official Receipt for campaign period contributions will be brown in colour. Serial numbers will be prefixed with the letter "C". These forms shall be issued only for campaign contributions and will be distributed to the CFOs on or after the date of the issue of the Writ of Election. **These receipts are only used during the election campaign period.** Registered candidates may receive contributions only during a campaign period. The campaign period commences on the date the Application for Registration of Candidates form is accepted after the Writ is issued. The campaign period ends two months after polling day. Registered constituency associations **may not** accept contributions during the election campaign period. Refer to Section 17 of the Act for limitation on contributions.

Control of Official Receipts

The Official Receipts are sequentially numbered and printed in three copies for distribution as follows:

Contributor's Copy – when attached to an Income Tax Return will support an income tax credit.

Chief Electoral Officer's Copy – shall be attached to the applicable financial statement submitted by the CFO on or before the date specified in the Act.

Chief Financial Officer's Copy – shall be retained for a period of two years following the date on which the financial statement is required to be filed with the Chief Electoral Officer.

Official Receipt forms are designed for use with window envelopes. Care should be exercised by the CFO to ensure that the name and mailing address of the contributor is legible. Each CFO will be required to acknowledge receipt of all sequentially numbered Official Receipts issued to him by the Chief Electoral Officer. They must be stored in a secure place and proper records maintained. The CFO is accountable for all Official Receipts received from the Chief Electoral Officer. Unused campaign receipts are to be returned at the end of the campaign period attached to the financial statement. Any missing Annual or Campaign Official Receipts will require the completion of a Statutory Declaration.

CFO's will be able to issue replacement receipts to contributors who have lost or misplaced their originals or where the receipt has been spoiled. A cross reference must be made to the serial number of the spoiled or misplaced receipt by endorsing the replacement receipt "Duplicate, Replacing Receipt Number ??????". All available copies of the spoiled or misplaced receipt must be endorsed "Cancelled – See Receipt Number ??????". The Chief Electoral Officer's copy plus the contributor's copy, if available, will be attached to the financial statement submitted to the Chief Electoral Officer. Any receipts written in error shall be annotated "Cancelled - Not Replaced".

Official Receipts Preparation and Procedures

Only the CFO, whose name is filed with the Chief Electoral Officer, as authorized by each registered party, may issue Official Receipts for contributions received on behalf of each registered party, registered constituency association or registered candidate. A CFO must deposit all contributions in an authorized financial institution. For a contribution received in the form of a cheque, an Official Receipt must not be issued until the cheque has been cleared by the financial institution.

- **Contributions by Individuals**
The CFO of each registered party and each registered constituency association may issue one Official Receipt after the year end to cover all

contributions received in a calendar year from the same individual. The CFO will enter either the date the last contribution was received or December 31st and the calendar year in the "Date Received" block. The "Amount Received" block will show the total of all contributions which were received in aggregate from the individual.

Contributions cannot be accepted from unincorporated groups. You must record the name, address and the amount contributed by each individual. For example, the firm of Green, Brown & White sent you a cheque of \$300.00 as a group contribution. You must either contact the firm and obtain the names of each individual contributor and amounts contributed by each member of the firm; or failing this, return the cheque. If you obtain the information required to accept the contribution, you must prepare an Official Receipt for each individual contributor.

Official Receipts must not be issued jointly, the CFO must determine the amount that each person contributed and issue individual receipts accordingly, for example John Smith or Mary Smith, not Mr. and Mrs. Smith.

• **Contributions by Corporations, Trade Unions, or Employee Organizations**

CFO's must issue and Official Receipt for each separate contribution received from a corporation, trade union, or employee organization. Contributions received from any of these entities shall not be aggregated on one Official Receipt.

• **General Information**

The CFO of each registered party, registered constituency association or registered candidate shall complete the appropriate Official Receipt form for contributions received, by indicating:

- the date of receipt of the contribution,
- the date of issue of the receipt,
- the full name and address of the contributor,
- whether the contributor is an individual, corporation, trade union or employee organization,
- the amount of the contribution. A dollar sign "\$" shall be placed in the box immediately preceding the first digit of the amount,
- whether the contribution is in the form of (a) cash, cheque or money order, or (b) a valued contribution (goods, services, or advertising), and
- the full name of the registered constituency association, the registered candidate or the

registered party to which the contribution was made.

The CFO of each registered party or registered candidate shall complete a Campaign Contribution Official Receipt CEO-F-93-2 including the block "Campaign Ends". The campaign period ends two months after polling day.

The CFO shall print or type his name and sign the receipt in the spaces provided. With the approval of the Chief Electoral Officer, a replicated signature on Official Receipts will be accepted.

Official Receipts Not to be Issued

As an Official Receipt may be used to support an income tax credit, no receipts are to be issued by CFOs for funds accepted under the following conditions:

- funds and/or goods and services in the amount of \$50.00 or less, unless the contributor requests the amount be considered as a contribution,
- funds collected from members attending a general meeting of a registered party, a registered constituency association or a registered candidate **except** where individual contributions exceed \$50.00,
- an annual membership fee paid for membership in a registered party or a registered constituency association of that registered party or both, where the total individual fee does not exceed \$50.00. The amount of a membership fee in excess of \$50.00 shall be considered a contribution by the individual,
- funds transferred from assets of a registered party, a registered constituency association, a registered candidate or a trust fund of a registered candidate, and
- funds from a federal political party, electoral district association, or registered candidate, registered under the Election Expenses Act (Canada).

Official Receipts for Loan Payment

Generally, loan payments made by a person or organization on behalf of a registered party, a registered constituency association or a registered candidate are considered contributions. In this case an Official Receipt shall be issued to the contributor.

Contributions Other Than Money

The value of contributions of goods, services, or advertising to a registered party, a registered

constituency association or a registered candidate is the market value of the contribution at that time, as determined by the CFO. An Official Receipt shall be issued to the contributor in that amount. **Note: Services donated by people on a purely voluntary basis are not contributions.**

For real or personal property provided at a price that is less than the market value at that time, the difference between the market value and the price received is considered a contribution. An Official Receipt shall be issued to the contributor in that amount.

Summary

This guide provides general information only on the preparation of Official Receipts. As the Official Receipts are used to support income tax credits, maximum care must be exercised when issuing any Official Receipt. If you are faced with a situation which may require further interpretation or clarification, contact:

Office of the Chief Electoral Officer
Suite 100, 11510 Kingsway Avenue,
Edmonton, AB T5G 2Y5
Telephone: (780) 427-7191 Fax: (780) 422-2900
E-mail: info@electionsalberta.ab.ca

Summary of Maximum Contributions

Contributions by any person, corporation, trade union or employee organization may not exceed:

- (a) in any year,
 - (i) \$15,000.00 to each registered party, and
 - (ii) \$1,000.00 to any registered constituency association but not more than \$5,000.00 in the aggregate to the registered constituency associations of each registered party.
- (b) in any campaign period,
 - (i) \$30,000.00 to each registered party less any amount contributed to the registered party in that calendar year under clause (a)(i), and
 - (ii) \$2,000.00 to any registered candidate, and \$10,000.00 in the aggregate to the registered candidates of each registered party.

Summary of Income Tax Credits

Example		
Amount Contrib.	Calculation	Income Tax Cr.
\$ 200.00	75% of \$200.00	\$150.00
\$ 1,100.00	\$ 150.00 + ½ of \$900.00	\$600.00
\$ 2,300.00	\$ 600.00 + ⅓ of \$1,200.00	\$1,000.00

NOTE: The maximum tax credit of \$1,000.00 is reached when contributions total \$2,300.00. Alberta Treasury, Tax and Revenue Administration, is responsible for legislation and rates for political income tax credits.

Copies of the Election Finances and Contributions Disclosure Act and the Election Act may be obtained from the Queen's Printer Bookstores at the following address:

Main Floor, Park Plaza
10611 – 98 Avenue
Edmonton, Alberta, T5K 2P7

Telephone : (780) 427-4952
Fax: (780) 452-0668
E-mail: qp@gov.ab.ca
Internet: www.gov.ab.ca/qp

OR

Main Floor, McDougall Centre
455 – 6 Street SW
Calgary, Alberta, T2P 4E8
Telephone: (403) 297-6251

Public access to Provincial legislation is also available over the internet at:
<http://www.gov.ab.ca/qp>



ANNUAL CONTRIBUTION

OFFICIAL RECEIPT

NO. **A**

DATE RECEIVED
 DAY | MON | YEAR

DATE ISSUED
 DAY | MON | YEAR

RECEIVED FROM:

Individual

Corporation

Trade Union

Employee Organization

AMOUNT RECEIVED

\$ sign must be included

NAME OF PARTY OR CONSTITUENCY ASSOCIATION

CEO-F-93-1

Cash/Cheque/Money Order

Valued Contribution (Goods/Services/Advertising)

Print name of Chief Financial Officer

Signature of Chief Financial Officer



CAMPAIGN CONTRIBUTION

OFFICIAL RECEIPT

NO. **C**

DATE RECEIVED
 DAY | MON | YEAR

CAMPAIGN ENDS
 DAY | MON | YEAR

DATE ISSUED
 DAY | MON | YEAR

RECEIVED FROM:

Individual

Corporation

Trade Union

Employee Organization

AMOUNT RECEIVED

\$ sign must be included

NAME OF PARTY OR CANDIDATE

CEO-F-93-2

Cash/Cheque/Money Order

Valued Contribution (Goods/Services/Advertising)

Print name of Chief Financial Officer

Signature of Chief Financial Officer