

# Donations and Gifts Tax Credit

## Donations

Registered charities in Canada perform valuable work in our communities, and Nova Scotians support this work in many ways. The Canada Revenue Agency (CRA) regulates registered charities under the Federal Income Tax Act and is committed to providing donors with relevant information.

Any Federally-eligible donations that are given to Canadian registered charities may be eligible for a provincial personal income tax reduction. The value of the tax reduction is 8.79 per cent of the first \$200 in donations and 21 per cent of the remaining eligible donations. See federal [schedule 9](#) and line 58969 of for [NS428](#).

Federally-eligible donations may also be used to reduce corporate taxable income.

## Political Contributions

This is a non-refundable credit equal to the lesser of \$750 or 75% of contributions. Contributions can be made to a registered candidate or political party. Official receipts for political contributions must accompany an individual's personal income tax return or a corporation's T2 return.

[See Line 62100 of Form NS 428](#)

## For More Information

The Canada Revenue Agency (CRA) administers the Donations & Gifts Tax Credit on behalf of the Province. The CRA can answer your personal income tax questions for both federal and provincial income tax systems.

Toll-Free: 1.800.959.8281