



## **TAX-RELATED INFORMATION FOR CANADIAN PARTICIPANTS**

Bee Friendly Farming (BFF) Donations and Certifications

Pollinator Partnership's (P2) BFF Partner, Seeds Canada, has provided the following informal guidance about tax treatment of donations to P2 as a U.S. 501(c)(3) nonprofit, for BFF Certification Fees and Donations:

- P2 does not yet qualify as a donee in Canada, and thus donations to P2 would not qualify as charitable donations for Canadian donors.
- However, the fee is paid by a farmer/grower using the information or materials as part of a business expense; it could be tax deductible as a business expense.
- Official tax guidelines (IC84-3RC) for donations to charities outside of Canada—along with the attachment to IC84-3RC listing approved charities outside of Canada—is provided on the following pages for your reference.
- Individuals/companies in Canada are urged to consult their own tax experts before making any determinations.

Visit <http://www.cra-arc.gc.ca/chrts-gvng/menu-eng.html> for more information.