

# Questions?

Official agents are encouraged to contact Elections Nova Scotia with any questions or concerns related to any areas of Electoral Finance.

## **Elections Nova Scotia**

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Website: [electionsnovascotia.ca](http://electionsnovascotia.ca)



# 5 Monetary Contributions

GUIDE FOR THE OFFICIAL  
AGENT OF AN ELECTORAL  
DISTRICT ASSOCIATION



# Guide for the Official Agent of an Electoral District Association

## Monetary Contributions

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This guide is focused on providing summary information to the official agents of electoral district associations.

Sections 234 to 258 of the Elections Act provide detailed information regarding this topic. Official agents should refer to the Act for more information. In addition, official agents can contact Elections Nova Scotia for more guidance.

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### What is a Monetary Contribution?

Most Electoral Districts will focus on monetary contributions. Monetary contributions may take the form of cash, cheques, or other negotiable instruments – ie. money orders, bank drafts, debit transactions.

### Who can Contribute?

Only individuals who are residents of Nova Scotia can make political contributions. With the exception of a spouse, an individual cannot contribute funds that do not belong to them.

### Limitations on Contributions?

There are two types of limitations related to contributions.

1. Official agents cannot accept more than \$100 in actual cash from any contributor in a calendar year.
2. Individuals cannot contribute more than \$5,000 to a registered party, its electoral district associations and its candidates in a calendar year. This includes **monetary** and **non-monetary**<sup>1</sup> donations.

### Illegal or Anonymous Contributions?

Anonymous contributions or contributions from organizations (eg, corporation, partnership, trade union) cannot be accepted. These contributions must be returned to the donor. If the donor cannot be identified, the contribution must be remitted to the Chief Electoral Officer who will transfer it to the Minister of Finance. Form 8-1 must be completed for each returned contribution.

### When can an Official Agent for an Electoral District Association Accept Contributions?

Contributions can be received by an electoral district association at any time as long as the association is a registered electoral district association under the Act.

### Can Anyone Else Accept Contributions?

Under section 237 of the Act, the official agent can appoint a person to accept contributions on his/her behalf. The person must be appointed by the official agent before collecting or receiving contributions.

### What must the Official Agent Record?

The official agent must record the full name and residential address (cannot use a PO Box) of each contributor (for both monetary and non-monetary contributions) together with the amount of the contribution. This information must be recorded in a single ledger. The record keeping method must enable the official agent to track contributions on a cumulative basis.

### What must the Official Agent Disclose?

Form 4-3A (monetary and fundraising contributions) must be completed and filed as part of the election report. The official agent must provide the full name and residential address of contributors who make cumulative contributions (includes all types of contributions) equal to or exceeding \$200. The Chief Electoral Officer is required by law to publish a disclosure statement of the contributors by March 31 following the previous calendar year. This disclosure statement is used to comply with the Act.

### What Contributions are Eligible to Receive a Tax Receipt?

An electoral district association cannot issue a tax receipt for any contributions. The registered party issues tax receipts on behalf of the EDA, however reporting is still the responsibility of the EDA.

<sup>1</sup>Non-monetary donations are discussed in a separate brochure

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# 6 Non-Monetary Contributions

GUIDE FOR THE OFFICIAL AGENT OF A CANDIDATE



# Guide for the Official Agent of a Candidate

## Non-Monetary Contributions/ Donations in Kind

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This guide is focused on providing summary information to the official agents of individual candidates running in a provincial election.

Sections 234 to 258 of the *Elections Act* provide detailed information regarding this topic. In addition, the *Handbook for the Official Agent of a Registered Candidate*, June 2013, Chapters 10 and 11 provide more guidance in this area. Official agents should refer to these documents for more information. In addition, official agents can contact Elections Nova Scotia for more guidance.

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### What is a Donation in Kind?

A donation in kind is the provision of goods, services or property for the benefit of a candidate. A donation in kind also results when an item is purchased at a discount where the same discount would not be available to an individual that purchased the same item in an open market.

### How is a Donation in Kind Valued?

A donation in kind must be valued at fair market value. Fair market value is the amount something would sell for in an open market between a willing buyer and a willing seller, who are independent of each other. In most cases, the provider should be able to provide you documentation confirming the normal selling price.

### What is not a Donation in Kind?

A donation in kind does not include personal services or the use of a vehicle volunteered by a person and not provided as part of that person's work or in the service of an employer.

### Who can Contribute?

Only individuals who are residents of Nova Scotia can make political contributions including a donation in kind.

### Limitations on Contributions?

Individuals cannot contribute more than \$5,000 to a registered party, its electoral district associations and its candidates in a calendar year. This **includes monetary**<sup>1</sup> and **non-monetary** donations.

### Is There an Exemption Limit?

An individual can make a total of \$50 in donations in kind in a calendar year, which are exempt. However, the official agent must track all donation in kind contributions to ensure an individual does not exceed this limit.

### When can an Official Agent for a Candidate Accept Contributions?

Contributions can be received from the time the candidate becomes a registered candidate until the close of the polls on election day.

### What must the Official Agent Record?

The official agent must record the full name and residential address (cannot use a PO Box) of each contributor (for both monetary and non-monetary contributions) together with the amount of the contribution. This information must be recorded in a single ledger. The record keeping method must enable the official agent to track contributions on a cumulative basis.

### What must the Official Agent Disclose?

Form 2-3B (statement of donations in kind) must be completed and filed as part of the election report. The official agent must provide the full name and residential address of contributors who make cumulative contributions (includes all types of contributions) exceeding \$200. The Chief Electoral Officer is required by law to publish a disclosure statement of the contributors within 120 days of the return of the writ. This disclosure statement is used to comply with the Act. An annual report must be filed by March 31 in non-election years.

### What Contributions are Eligible to Receive a Tax Receipt?

Donated goods and services are not eligible to receive a tax receipt. Donations in kind cannot be made for items that meet the definition of election expenses (s.261(b)).

<sup>1</sup>Monetary donations are discussed in a separate brochure

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# 7 Non-Monetary Contributions

GUIDE FOR THE OFFICIAL  
AGENT OF AN ELECTORAL  
DISTRICT ASSOCIATION



# Guide for the Official Agent of an Electoral District Association

## Non-Monetary Contributions/ Donations in Kind

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This guide is focused on providing summary information to the official agents of electoral district associations.

Sections 234 to 258 of the *Elections Act* provide detailed information regarding this topic. Official agents should refer to the Act for more information. In addition, official agents can contact Elections Nova Scotia for more guidance.

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A donation in kind is the provision of goods, services or property for the benefit of a candidate. A donation in kind also results when an item is purchased at a discount where the same discount would not be available to an individual that purchased the same item in an open market.

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A donation in kind must be valued at fair market value. Fair market value is the amount something would sell for in an open market between a willing buyer and a willing seller, who are independent of each other. In most cases, the provider should be able to provide you documentation confirming the normal selling price.

### What is not a Donation in Kind?

A donation in kind does not include personal services or the use of a vehicle volunteered by a person and not provided as part of that person's work or in the service of an employer.

### Who can Contribute?

Only individuals who are residents of Nova Scotia can make political contributions including a donation in kind.

### Limitations on Contributions?

Individuals cannot contribute more than \$5,000 to a registered party, its electoral district associations and its candidates in a calendar year. This includes **monetary**<sup>1</sup> and **non-monetary** donations.

### Is There an Exemption Limit?

An individual can make a total of \$50 in donations in kind in a calendar year, which are exempt. However, the official agent must track all donation in kind contributions to ensure an individual does not exceed this limit.

### When can an Official Agent for a Candidate Accept Contributions?

Contributions can be received by an electoral district association at any time as long as the association is a registered electoral district association under the Act.

### What must the Official Agent Record?

The official agent must record the full name and residential address (cannot use a PO Box) of each contributor (for both monetary and non-monetary contributions) together with the amount of the contribution. This information must be recorded in a single ledger. The record keeping method must enable the official agent to track contributions on a cumulative basis.

### What must the Official Agent Disclose?

Form 4-3B (statement of donations in kind) must be completed and filed as part of the election report. The official agent must provide the full name and residential address of contributors who make cumulative contributions (includes all types of contributions) exceeding \$200. The Chief Electoral Officer is required by law to publish a disclosure statement of the contributors by March 31 following the previous calendar year. This disclosure statement is used to comply with the Act.

### What Contributions are Eligible to Receive a Tax Receipt?

Donated goods and services are not eligible to receive a tax receipt. It should be noted that electoral district associations cannot issue tax receipts for any contributions.

<sup>1</sup>Monetary donations are discussed in a separate brochure

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# 8 Tax Receipts

GUIDE FOR THE OFFICIAL  
AGENT OF CANDIDATE



# Guide for the Official Agent of a Candidate

## Tax Receipts

This guide is focused on providing summary information to the official agents of individual candidates running in a provincial election.

Sections 252 to 258 of the *Elections Act* provide detailed information regarding this topic. This guide should be read in conjunction with the guides related to monetary contributions, non-monetary contributions and fundraising. In addition, the *Handbook for the Official Agent of a Registered Candidate, June 2013*, Chapters 10, 11 and 14 provide more guidance in this area. Official agents should refer to these documents for more information. In addition, official agents can contact Elections Nova Scotia for more guidance.

### Who can Issue a Tax Receipt?

Only the official agent for the candidate can issue a tax receipt for contributions received in the appropriate time period. In some cases, an individual may make a contribution to the party to be used for a specific candidate. In this situation, the party will forward the contribution to the official agent who will record these funds as transfers from the party. As the party has received the contribution, the party is responsible to issue the tax receipt.

### Who can Receive a Tax Receipt?

Only individuals who are residents of Nova Scotia can make political contributions, therefore, by extension, only individuals can receive a tax receipt.

### What Contributions are Eligible to Receive a Tax Receipt?

Only monetary contributions are eligible for a tax receipt from the time a candidate is officially nominated (which is not the date the election period starts) to the close of polls on election day. In certain circumstances, monetary contributions from fundraising events are eligible for a tax receipt, if Form 5-0 has received prior approval from the Chief Electoral Officer.

### What Must be on the Tax Receipt?

The tax receipt must indicate the name of the candidate, the date of the election, the date the contribution was received and the date the receipt was issued. In addition, the receipt must indicate the individual making the contribution, the full residential address of the contributor (cannot use a PO Box) and the amount of the contribution. The receipt must be signed by the official agent.

### When Must the Official Agent Issue the Tax Receipt?

The tax receipt must be issued within 30 days after election day for monetary contributions received up to election day.

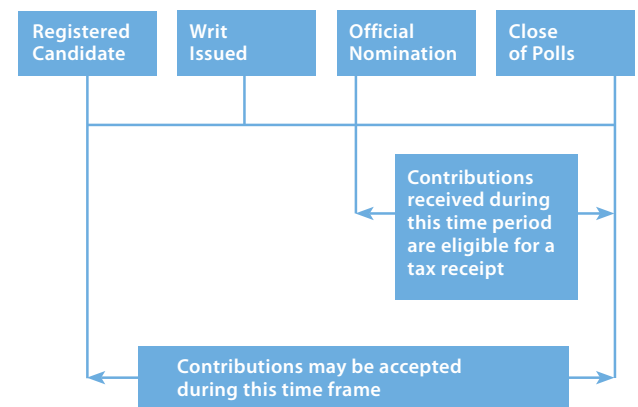
### Where/when does the Official Agent get Tax Receipts?

The returning officer will provide the official agent with tax receipts after the candidate is officially nominated. Form 2-5 will be completed and signed by the official agent acknowledging he/she has received the tax receipts.

### What forms must the Official Agent complete after the Election?

Form 2-5, which was provided when the tax receipts were picked up, is required to be completed and submitted to the returning officer within 30 days after the election. This form provides a reconciliation of the tax receipts received by the official agent to tax receipts issued, tax receipts spoiled or voided, and the unused tax receipts. All unused tax receipts and spoiled/voided tax receipts must be provided to the returning officer when submitting the form.

The following chart may assist readers in determining the timing of contributions and tax receipts.





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# 9 Submitting Your Financial Election Return

GUIDE FOR THE OFFICIAL  
AGENT OF CANDIDATE



# Guide for the Official Agent of a Candidate

## Submitting Your Financial Election Return

### Overview

The election is over and you have received your financial election reports from your auditor. Your role as official agent is nearing completion. You have a few more steps to complete this role.

The first step is to submit your financial election report to the Chief Electoral Officer within 80 days after the election which includes the audited statement of contributions. The Chief Electoral Officer may grant an extension of the filing period for up to 30 days upon written application of the official agent.

### Reimbursement of Eligible Election Expenses

Reimbursement of eligible election expenses occurs in two stages.

1. A preliminary review is conducted and if the submission satisfies the review criteria, 75 percent of the eligible reimbursement will be provided.
2. The final review will verify that each election expense over \$25 is supported by appropriate documentation that confirms the expense meets the definition of an election expense and that expenses have been properly classified. At this time, reimbursement of the candidate's audit costs will also be made.

Official agents should be aware that reimbursement of eligible election expense can be held up if either review determines that the reports and information submitted do not meet the requirements of the Elections Act.

### What is to be Submitted with the Financial Election Return

The following items must be submitted before any reimbursement of eligible election expenses can be provided.

1. **Auditor's Report and Invoice** – report must be signed and invoice for services attached
2. **Form 2** – Candidates' Financial Statements and Supporting Schedules – must be signed and dated by the official agent
3. **Form 2-1** – Candidate Application for Reporting Extension – may not be applicable if the return was submitted on time
4. **Form 2-2** – Summary of Financial Activity – Income and Expenses – must be signed and dated by the official agent
5. **Form 2-3A** – Monetary Contributions and Fundraising Events

6. **Form 2-3B** – Donations in Kind
7. **Form 2-3C** – Transfers to and from Registered Party or Electoral District Association
8. **Form 2-3D** – Loan or Line of Credit, Calculation of Interest Benefit – all related loan documents must be included
9. **Form 2-3E** – Details of Election and Non-Election Expenses – all original receipts, invoices, bank statements, etc must be included
10. **Form 2-3F** – Summary of Election Expenses – must be signed and dated, will be scanned and posted to the website within 10 days of receipt
11. **Form 2-4** – Candidate Balance Sheet
12. **Form 2-5** – Report Respecting Tax Receipts for Candidate – this is required to be sent in earlier when all unused tax receipts are due, staff will ensure this form (and tax receipts) have been returned before processing any payments
13. **Form 5** – Statement of Fundraising Revenue and Expenses – only required if fundraising activities have occurred
14. **Form 5-1** – Statement of Fundraising Part II – only required if fundraising activities have occurred

It should be noted that while some forms may be "nil", Elections Nova Scotia required the forms to be submitted as part of the financial election reports. All "nil" forms should be appropriately noted as such.

### Second and Final Step

A disposal of excess contributions report (**Form 2-6**) must be filed within one month after the official agent receives the candidate's reimbursement of election expenses or within two months after filing the report when the candidate is not entitled to reimbursement.

Excess contributions must be transferred to one of three entities – the candidate's electoral district association, the candidate's registered party or the Minister of Finance if the candidate is not affiliated with a registered party.

The official agent must sign and date the form which indicates he/she has transferred the excess funds to one of the three entities above and he/she has closed the bank account.

### Is that Everything?

If the candidate had a loan or line of credit that was not paid off prior to closing the bank account, the official agent has additional reporting requirements related to the loan. Annually, the official agent must provide certain information until the loan is repaid. The loan must be repaid within two years.

If the candidate did not have loan or line of credit outstanding at the time of filing **Form 2-6**, congratulations, your role of official agent is completed.