

September 3, 2025

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To current and prospective clients of Cascadia Receipting App,

My name is Benjamin Miller. I am a lawyer licensed to practice law in Ontario, Canada. My practice focuses exclusively on the needs of charities and nonprofits. Since 2017, I have led the development of two legal document automation apps.

I have been asked to do a legal review of Cascadia Cloud Solutions' app "Cascadia Receipting" to confirm that, when used as intended, it complies with all relevant CRA guidelines, in the following cases:

- cash donations,
- annual/consolidated receipts,
- in-kind donations, and
- voiding and replacing.

I am pleased to report that my review not only found the app easy to use and well organized, but that it has all the functionality necessary to generate receipts with all the necessary information in the above listed cases.

Some of its excellent and case-specific functionality I would like to call your attention to include:

- **annual/consolidated receipts:** The receipts generated from multiple donations sets out a year rather than a specific date in the date field of the receipt.
- **In-kind donations:** the receipt generated for in-kind donations contains fields where the user can set out the description of the donated goods, including potentially recommended information on valuator name/address.

- **Voiding and replacing receipts:** When a receipt is voided, the record is marked as cancelled and the PDF receipt it generates includes a line specifying this. The replacement receipt also specifies the number of the receipt it is replacing.

Furthermore, the records the app generates within your Salesforce system meet registered charities obligations to maintain duplicate receipts under s.230(2) of the *Income Tax Act*. The datapoints saved on Salesforce are a duplicate of the receipts issued and you have the option to generate a PDF and print a receipt at any point in the future. As a further safeguard, the donation-specific details of each opportunity are locked once a receipt is issued. In order to maintain the integrity of these records (i.e. ensure it remains a duplicate of the receipts issued), it is incumbent on you to follow all instructions relating to making changes to templates.

### **Scope of Opinion and Review**

In interpreting the above opinion, please note the following limitations:

- It reflects a review of the app as it and the law stood on September 3, 2025. Either may change resulting in a different opinion.
- It does not consider split-receipting.
- It assumes that the user has entered all information correctly in accordance with CRA policies.

It is my sincere hope that this app helps you in streamlining your fundraising and receipting processes and that this in turn leads to more effective fundraising and success of your organization!

Sincerely,



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