Cra charity reporting requirements

I'm not robot!

Tier 1

Full standards

Over \$30 million annual expenses

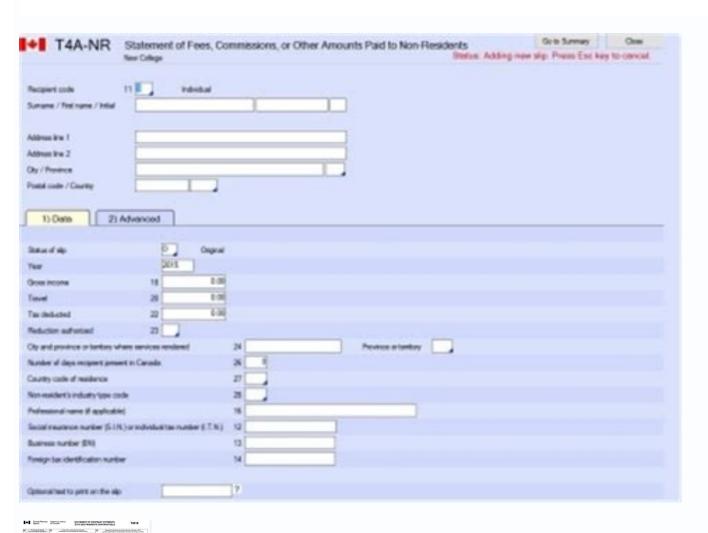
or has public accountability

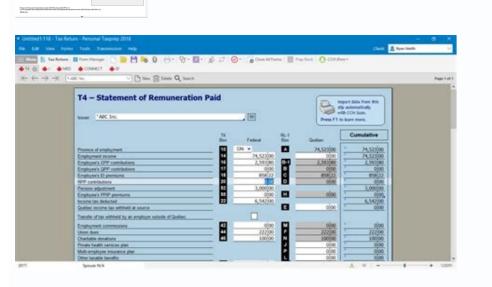
Tier 2

Reduced Disclosure Regime

Under \$30 million annual expenses

without public accountability







Cra requirements for charities. Cra guidelines for charities. Charity reporting requirements.

From: Canada Revenue Agency T4033(E) Rev 21 Our publications and personalized correspondence are available in braille, large print, e-text, or MP3 for those who have a visual impairment. For more information, go to canada.ca/cra-multiple-formats or call 1-800-959-8281. Table of Contents This guide is for Canadian charities and national arts service organizations that are registered under the Income Tax Act and are eligible to issue official donation receipts. The guide will help you fill out Form T3010, Registered under the Income Tax Act and are eligible to issue official donation receipts. The guide will help you fill out Form T3010, Registered under the Income Tax Act and are eligible to issue official donation receipts. programs should be interpreted as the work the charity's governing documents currently on file with the Canada Revenue Agency (CRA). You or an authorized representative can file your charity's return online using My Business Account. You can also file a paper return. To find Form T3010 and other forms and publications, go to CRA forms and publications. You can also call Client Service at 1-800-267-2384. For definitions of key terms in this guide, go to Charities and giving glossary. The terms in this glossary do not replace enacted or proposed law. The information in this publication can be copied, for personal or public non-commercial purposes, without charge. You are asked to: copy the information accurately give the title of this published by the Government of Canada and that your copy has not been endorsed by, or produced in affiliation with, the Government of Canada Commercial reproduction and distribution are not allowed, except with written permission from the CRA's copyright administrator. For more information is added to the Charities and giving webpages (for example, a new guidance product or video) by going to canada.ca/cra-email-lists and subscribing to the "Charities and giving - What's new" mailing list. Your email address will remain confidential and will not be disclosed or used for any purpose other than the delivery of the CRA information that you have requested. New digital services for charities offered through My Business Account (MyBA) make it faster and easier to handle your charity's tax matters. You, your employee, or your representative can apply for registration as a charity, file a return, receive CRA correspondence, and view and update your account information. Version of return There is now only one version of the T3010, Charity Information Return for any fiscal period. It replaces all previous versions. Public policy dialogue and development activities in furtherance of a stated charitable purpose. Under the new rules, the reporting requirements related to a charity's spending on political activities are no longer relevant. To reflect this change, Form T3010, Registered Charity Information Return if applicable— Schedule 1, Foundations if applicable—Schedule 2, Activities outside Canada if applicable—Schedule 3, Compensation if applicable—Schedule 5, Non-cash gifts if applicable—Schedule 5, Non-cash gifts if applicable—Schedule 5, Non-cash gifts if applicable—Schedule 6, Detailed financial statements, including notes to the financial statements (if the charity has income over \$250,000, the Charity should sign them) Form T1235, Directors/Trustees and Like Officials Worksheet, with all the required information if applicable—Form T1236, Qualified donees worksheet / Amounts provided to other organizations if applicable—Form T2081, Excess Corporate Holdings Worksheet for Private Foundations As of May 15, 2021, the CRA no longer collects Ontario annual information returns on behalf of the Ontario annual information returns on behalf of the Ontario annual information on filing an Ontario annual information return, visit ontario.ca/businessregistry. Mail the complete information return to: Charities Directorate Canada Revenue Agency 105 - 275 Pope Road Summerside PE C1N 6E8 Reminders Do not attach correspondence or copies of governing documents to the charity's information return. These should be mailed separately to: Charities Directorate Canada Revenue Agency Ottawa ON K1A 0L5 Some sections of the paper version of Form T3010, Registered Charity Information Return, contain tables that have to be filled out if they apply to the charity. If there is not enough space in these tables for the information requested, attach a separate sheet with the information. Each attached sheet has to include the charity's identification information, such as its name and business number (BN). We recognize that completing the information return requires an understanding of some complex provisions. We recognize that completing the information return requires an understanding of some complex provisions. Act, every registered charity must file an information return each year. The return must be filed no later than six months after the end of the charity's fiscal period. For example, if the charity's fiscal period file a T2 Corporation Income Tax Return during the period it has charitable status. If the charity loses its charitable status, it must resume filing requirements under its incorporating statute or other statutes that govern its operations. For more information on federal incorporation, visit the Corporation, visit the Corporation, go to Provincial and territorial government. Registered charities in the province of Quebec also have to file a provincial annual return. For more information about the province's filing requirements, call Revenu Québec at 1-800-567-4692. If a charity does not file its information return, its registered status will be revoked and as a result, it will: no longer be exempt from tax, unless another exemption applies not be able to issue official donation receipts have to transfer its property to an eligible donee or be subject to a revocation tax equivalent to the full value of its remaining assets (under Part V of the Income Tax Act) For more information, go to Revocation for failure to file. Most sections of the information return, and all of the financial statements filed with it, are available to the public. The public parts of the return are posted and available at canada.ca/charities-list. Confidential data is marked as such and includes information given in the following areas: Section F and Schedule 4 of Form T3010 the right-hand side of Form T2081, Excess Corporate Holdings Worksheet for Private Foundations According to the Income Tax Act, we are required or permitted by law to disclose certain records when requests are made under the authority of: a court order, warrant, or subpoena issued for criminal proceedings started under: any act of Parliament any legal proceedings relating to the administration or enforcement of the Income Tax Act, the Canada Pension Plan, the Unemployment Insurance Act, or the Employment Insurance Act any other act of Parliament or law of a province that allows for the imposition or collection of a tax or duty the Auditor General Act warrants issued under the Canadian Security Intelligence Service Act enquiries from the Department of Finance Canada for information to form or evaluate fiscal policy Section E: Certification is not confidential. Although this information is not posted on our webpages, it is available to the public on request. Answer all questions on Form T3010, including all yes/no questions, that apply to the charity, leave it blank. Report all amounts to the nearest Canadian dollar in the proper spaces. Do not show cents (for example, report \$125,754, not \$125,753.53). Do not enter more than one amount in a space. Report financial information in either Section D or Schedule 6 of Form T3010. Do not fill out both, or parts of both. Section E: Certification must be signed by a person who has authority to sign on behalf of the charity. Mail all the required, completed forms to us with applicable attachments. Keep a copy for the charity's records. Certain religious organizations may be exempt from completing some questions on Form T3010 if they meet the following three conditions: existed on December 31, 1977 have never issued any official donation receipts for tax purposes have never, directly or indirectly, received gifts from another registered charity that issues official donation receipts Written confirmation is required from the Charities Directorate for organizations to qualify for this exemption, you do not have to include information for the following areas on: Form T3010: Section C, lines 5450 and 5460 Schedule 2, line 200, amounts in the table, and line 230 Schedule 4, amounts in the table in Section D (except lines 4050, 4400, 4490, and 4565) Schedule 6 Form T1236, Qualified donees worksheet / Amounts provided to other organizations you do not have to fill out the amounts of gifts to qualified donees Completing Form T3010, Registered Charity Information or head body (that is, an internal branch, section, or division of another registered charity), select yes. Internal divisions do not have their own governing documents to establish them as separate entities. The divisions abide by the governing documents of the charity that is their head body. If the charity that is the charity that it is the charity t proper spaces. A2 - Line 1570 - If the charity is no longer operating, or no longer wants to be registered, select yes. If you are filing your return online, log into My Business Account, go to "Update registered charity or RCAAA information" and select "Request voluntary revocation." If you are filing a paper return, also send us a letter separate from the return, Once revoked, the charity will have to file a final Form T3010. Registered Charity is Revoked. If the charity is Revoked, For more information, go to Guide RC4424, Completing the Tax Return Where Registration of a Charity is Revoked. If the charity is no longer operating because it merged, amalgamated, or consolidated with another organization, go to Amalgamations, mergers, and consolidated with another organization, go to Amalgamated as either a public foundation or a private foundation, select yes. This information is on the notice we sent you when the charity was registered. If you select yes, you must fill out Schedule 1, Foundations. It is mandatory for directors/trustees and like officials to give information such as their date of birth and home address so that the CRA is able to identify the individuals who are responsible for managing the charity. If you are filing your return online, enter the total number of directors, trustees and like officials in your organization. After you have entered the details of the first individual, select "Add another" to continue adding other directors, trustees and Like Officials Worksheet. If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your BN. For more information, go to Change director. If you prefer, instead of using Form T1235. It must be signed by an authorized representative and attached to the return. As of May 15, 2021, the CRA no longer collects Ontario annual information on filing an Ontario annual information return, visit ontario.ca/businessregistry. Registered charities that are represented by an institutional trustee, such as a bank or financial institution, should fill in this information under the "Last name" field. C1 - Line 1800 - If the charity was not active, select no. This means that during the entire fiscal period, the charity was not active, select no. This means that during the entire fiscal period, the charity was not active, select no. carry out its charitable programs. To keep its registered status, the charity must file its information return and explain why it was not active in the "Ongoing programs are those that the charity began in this fiscal period. The term program covers all the charitable activities the charity carries out on its own through employees, volunteers, and intermediaries, as well as gifts it makes to qualified donees. Grant-making registered charities should describe the types of organizations they support. The charity can use this space to give details about the contributions of its volunteers in carrying out its activities, including the number of volunteers and their hours. Since this section is public information, do not include the names of volunteers. Do not report information on fundraising activities in question C2. If the charity is considering newsort in place of describing the charity is considering newsort information. activities that we have not yet approved, contact us before starting them to make sure that the proposed activities are charitable and fall within the charity's approved purposes. Use active verbs such as "do," "offer," "operate," "feed," "give," or "house" to describe how the charity carried out its charitable activities during the fiscal period. You must give enough detail for a reader to understand what the charity spurposes. For example, saying "we advance religion," or "we relieve poverty," is not enough. See the examples below. Examples — programs We operate a recycling service. We give free meals to the homeless on a weekly basis. We conduct research aimed at developing less harmful industrial processes. We hold worship services weekly. We offer dental services for poor people in a specific country. We offer dental services weekly. We offer dental services for poor people in a specific country. programs. We operate a food bank, a clothing give-away program, and a daycare centre. We financially support overseas missionary activities by gifting funds to our denomination headquarters, which is a registered charity. We operate a senior-care program two times a week. C3 - Line 2000 - If the charity made gifts to qualified donees or other organizations, including designated gifts, select yes. If you are filing your return online, you can access Form T1236 through the "T3010 Registered Charity Information Return - Overview" page in MyBA. You have the option to either enter the information online or upload a document containing the information. Your uploaded document must include the same information found on Form T1236, Qualified donees worksheet / Amounts provided to other organizations. If you prefer, instead of using Form T1236, you can fill out a separate sheet with the same information using the same format and attach it to the information return. For more information on gifting, go to P113, Gifts and Income Tax. For more information about charities that make designated gifts, go to Anti-avoidance rules and designated gifts. Activities carried out activities outside Canada directly, through employees or volunteers or both, or by giving funds or other resources to individuals, entities, or intermediaries, select yes, you must complete Schedule 2, Activities outside Canada. Registered charities can also make gifts to other qualified donees that conduct charities outside Canada. These gifts should be recorded on line 5050 and in Form T1236. For more information about carrying on activities outside Canada. C6 - Lines 2500 - 2660 - Select all applicable fundraising methods used by the charity during the fiscal period. For more information, see Guidance CG-013, Fundraising by registered charities. C7 - Line 2700 - If any third party fundraisers were paid during the fiscal period, select yes. A third party fundraiser is a company or individual, not employed by the charity, that solicits funds for the charity. If you select yes, you must answer questions (a) to (d), and complete Table 1 - Information about fundraisers, in Schedule 4, Confidential data. C7(a) - Enter the amount of gross revenue that the fundraisers, in Schedule 4, Confidential data. C7(a) - Enter the amount collected before taking into account the cost of goods sold, or other expenses such as fees paid to fundraisers. C7(b) - Line 5460 - Enter the amount paid directly to third party fundraisers, plus any amounts that the fundraisers kept before giving the balance of the fundraisers, plus any amounts that the fundraisers kept before giving the balance of the fundraisers, plus any amounts that the fundraisers kept before giving the balance of the fundraisers kept before giving the balance of the fundraisers. 2800 - If fundraisers issued official donation receipts for the charity, select yes. C8 - Line 3200 - The charity may have made a payment to one or more of its directors/trustees or like officials, or persons not at arm's length, which was not a reimbursement or an allowance, and was for an amount spent to carry on their duties (for example, an out-oftown director's accommodation and travel expenses while attending a board meeting). If so, select yes. The term not at arm's length means persons acting jointly without separate interests or who are related. For a definition of arm's length means persons acting jointly without separate interests or who are related. fiscal period, select yes, If you select yes, If you select yes, you must complete Schedule 3, Compensation, C10 - Line 3900 - Select yes if the charity received donations or gifts of any kind valued at \$10,000 or more from a donor, individual or otherwise, that was not resident in Canada and was not any of the following: a Canadian citizen, employed in Canada a person carrying on business in Canada a person that disposed of taxable Canadian property If the charity received multiple donations or gifts from the same donor throughout the fiscal period, and the cumulative value of these gifts is \$10,000 or more, the value has to be reported. If you select yes, for each donation or series of donations that total(s) \$10,000 or more, you must complete Table 2 - Information about donors not resident in Canada, in Schedule 4, Confidential data. C11 - Line 4000 - If the charity received non-cash gifts for which it issued official donation receipts, select yes, you must complete Schedule 5, Non-cash gifts. C12 - Line 5800 - If the charity acquired a nonqualifying security during the fiscal period, select yes. For a definition of non-qualifying security, see Guidance CG-012, Non-qualifying security, can be fiscal period, select yes. For a definition of loanbacks, see our online glossary. C14 - Line 5820 - If the charity issued official donation receipts for donations on behalf of another organization, select yes. C15 - Line 5830 - If the charity does not have partnership holdings, or if all such holdings are indirect, select no. The following are examples of when a charity does not have to report holdings either as a limited partner or a general partner; it has holdings in mutual fund trusts, mutual fu venture, or agency agreement) Complete either Section D - Financial information, or Schedule 6, Detailed financial information. If any of the following applies to the charity, complete Schedule 6 instead of Section D: The amount of all property (for example, investments or rental properties) not used

in charitable activities or administration was more than \$25,000. The charity had permission to accumulate property during this fiscal period. When you fill out either Section D or Schedule 6, make sure that you round all amounts to the nearest single Canadian dollar. Line 4020 - Select the box that identifies the accounting method the charity uses Financial information prepared on an accrual basis records revenue in the fiscal period in which the charity receives the revenue after the end of the fiscal period. Similarly, the charity records an expenditure in the fiscal period that the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period that the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expenditure in the fiscal period in which the charity records an expension of the fiscal period in the fi information prepared on a cash basis records only revenue or expenditures the charity received or paid during the fiscal period. Line 4050 - If the charity owns land, buildings, or both, select yes. Line 4200 - Enter the total amount of all of the charity owns land, buildings, or both, select yes. Line 4200 - Enter the total amount of all of the charity owns land, buildings, or both, select yes. market value when the gift was made. Line 4200 does not have to balance with line 4350. A charity's accounting system will usually have a balancing account such as net assets, surplus, or deficit. Line 4350 - Enter the total amount of the charity's liabilities. Line 4400 - If the charity borrowed from, loaned to, or invested with any non-arm's length persons in the fiscal period, select yes. For a definition of arm's length, see our online glossary. Line 4490 - If the charity issued official donation receipts for donation receipts for donation receipts have been or will be issued. Amounts received through payroll deductions from employee charity trusts should also be reported on this line. Do not include gifts received from other Canadian registered charities. Report those amounts on line 4510. Line 4505 - Enter the value of all 10-year gifts received. This amount should also be included on lines 4500, 4510 to 4630, and 4650. For a definition of 10-year gift, see our online glossary. Line 4510 - Enter the total amount of funds and value of property received from other registered charities. Line 4530 - Enter the total amount of all other gifts for which official donation receipts were not issued. This amount should be reported on line 4575 Line 4565 - The charity may have received revenue from sources outside Canada should be reported on line 4575 Line 4565 - The charity may have received revenue from any level of government in Canada, including revenue received from government grants, contributions, and contracts for goods and services supplied directly to government in Canada, including revenue received. Line 4570 - Enter the charity's total amounts from all sources outside Canada (both government) included on line 4500, for which official donation receipts have been or will be issued. Line 4630 - Enter the total gross amount of all revenue from fundraising activities, including the gross amounts from activities carried on by the charity (for example, collection boxes and loose collections) and by third party fundraisers, for which official donation receipts were not issued. Revenue for which official donation receipts have been or will be issued should be reported as gifts on line 4500. Line 4640 - Enter the gross revenue from the sale of goods and services to individuals or organizations (except amounts reported on line 4570. Revenue from the sale of goods and services for fundraising purposes should be reported on line 4630. Line 4650 - Enter the total of all other revenue received by the charity that is not already included in the amounts above. If applicable, include any goods and services tax/harmonized sales tax (PST) rebates on this line, as well as income from the rental or leasing of any equipment or other resources. Government rebates such as GST/HST and PST rebates should not be included if the amount to be rebated has not been included as an expense. Line 4860 - Enter the total amount paid or incurred for professional or consulting services, such as legal, accounting, or fundraising services. Line 4810 - Enter the total amount paid or incurred for travel and vehicle expenses. Include travel and vehicle expenses. Include travel and vehicle expenses. Include travel and vehicle expenses. 4810. This line should include expenditures on charitable programs, and, if using an accrual basis, grants that have to be returned. Line 4950 - Enter the part reported on line 4950 - Enter the part reported on line 4950 - Enter the total of lines 4860, 4810, and 4920. Line 5000 - Enter the part reported on line 4950 include running the charity's day-to-day programs occupancy costs (such as rent, mortgage payments, hydro, repairs, and insurance) for buildings used to carry out charitable activities most salaries education and training for staff and volunteers Do not include expenditures for management, administration, or fundraising on this line. Line 5010 - Enter the part reported on line 4950 that represents management and administrative expenditures. These may include expenses for: holding meetings of the board of directors accounting, auditing, personnel, and other administrative expenditures. These may include expenses for: holding meetings of the board of directors accounting, auditing, personnel, and other administrative expensions. types of government funding, and gifts from other qualified donees (usually foundations) Some expenditures and occupancy costs. In these cases, divide the amounts accordingly between lines 5000 and 5010. Expenditures must be allocated consistently and on a reasonable basis. Line 5050 - Enter the total expenditures for all gifts to qualified donees. Line 5100 - Enter the total of lines 4950 and 5050. The information return must be certified by a person who has the authority to sign for the charity. By signing the return, or by completing this section online, the individual certifies "to the best of their knowledge" that it is correct, complete, and current. This person is responsible to be reported on the return. Certification applies to all parts of the charity's financial statements (the charity's treasurer should sign any financial statements that have not been professionally prepared) the completed Form T1235, Directors/Trustees and Like Officials Worksheet, or a list of directors/trustees or like officials worksheet / Amounts provided to other organizations if applicable—the completed Form T2081, Excess Corporate Holdings Worksheet for Private Foundations all other attachments containing required information The information you enter in this section is confidential and will not be available to the public. If you are filing your return online, verify the physical address of the charity and the address in Canada for the charity's books and records. Updates to the addresses are not sufficient. If you are filing a paper return: F1 - In the first column, enter the physical address of the charity. This means the address where the charity is located, including the street number; street name; apartment, suite, or lot and concession number; city; province or territory; and postal code. A post office box or a rural route number alone is not enough. In the second column, enter the address in Canada where the charity's books and records are kept. This address has to be complete and include the street name; apartment, suite, or lot and concession number; city; province or territory; and postal code. A post office box or a rural route number alone is not enough. If the area does not have street names or numbers, enter a description that will easily allow a person to locate the office (for example, the first red house eastbound on Highway 4 from Oldtown). For more information about the individual who completed the charity's information return. 1 - Line 100 - If the foundation acquired control of a corporation in the fiscal period, select yes. "Control" usually means that the foundation owns, or the foundation plus persons not dealing with it at arm's length, own more than 50% of a corporation's issued share capital with full voting rights. However, the foundation will not be considered to have acquired control, if it has not bought or otherwise acquired for consideration, more than 5% of any class (voting or otherwise) of shares of the corporation. A foundation that receives a gift of shares in the year that results in the foundation having control of a corporation will only be considered to have acquired shares for consideration that total more than 5% of the issued shares of any class of the capital stock of the corporation. If the same foundation were to buy or otherwise acquired for consideration for consideration will be considered to have acquired control of the corporation. By acquiring control of a corporation also runs the revocation of its charitable status. A private foundation risks the revocation also runs the risk of revocation. For a class of shares of the capital stock of a corporation also runs the risk of revocation. more information, go to Guide T2082, Excess Corporate Holdings Regime for Private Foundations. For more information about control of a corporation, go to IT64R4-CONSOLID Corporations; Association and Control of a corporation about control of a corporation and control of a corp investments or in administering charitable activities during the fiscal period, select yes. Public and private foundations are not allowed to incur debts other than in the situations described below. Debts incurred for current operating expenses are usually short-term debts. This allows a foundation to have accounts payable, such as salaries payable, rent payable, or an amount due on account with their office supplies distributor. Debts incurred in connection with the buying or selling of investments. Debts to acquire investments such as shares or other securities are also acceptable. Debts for administering charitable activities must be directly linked to the charitable activities of the foundation. The debts can include short-term debts, such as for current operating expenses, and debts of larger amounts and longer terms incurred in buying an asset used directly in charitable activities, such as a loan to buy a vehicle used to deliver meals to the poor. Questions 3 and 4 apply to private foundations only. 3 - Line 120 - If the private foundation held any shares, or rights to acquire shares, or rights to a share) may result in a tax payable by the debtor or corporation if the private foundation receives interest or dividends on these investments, falling short of an amount based on the prescribed rate (section 4301 of the Income Tax Regulations). For more information, go to Form T2140, Part V Tax Return - Tax on Non-Qualified Investments of a Registered Charity. 4 - Line 130 - If the foundation owned more than 2% of any class of shares of a corporation at any time during the fiscal period, select yes. If you select yes, you must complete Form T2081 through the "T3010 Registered Charity" and the select yes are filing your return online, you can access Form T2081 through the "T3010 Registered Charity" and the select yes are filing your return online, you can access Form T2081 through the "T3010 Registered Charity" and the select yes are filing your return online, you can access Form T2081 through the "T3010 Registered Charity" and the select yes are filing your return online, you can access Form T2081 through the "T3010 Registered Charity" and the select yes are filing your return online, you can access Form T2081 through the "T3010 Registered Charity" and the select yes are filing your return online, you can access Form T2081 through the "T3010 Registered Charity" and the select yes are filing your return online, you can access Form T2081 through the "T3010 Registered Charity" and the select yes are filing your return online, you can access Form T2081 through the "T3010 Registered Charity" and the select yes are filing your return online, you can access Form T2081 through the "T3010 Registered Charity" are filing your return online, you can access Form T2081 through the select yes are filing your return online, you can access Form T2081 through the select yes are filled through Information Return - Overview" page. If you are filing a paper return, attach the completed Form T2081 to your information, go to Guide T2082, Excess Corporate Holdings Regime for Private Foundations. Schedule 2, Activities outside Canada If you complete this section, you must answer yes to question C4. 1 - Line 200 - Enter the total expenditures for activities carried on outside Canada during the fiscal period. Include expenditures made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and payments made to other individuals or organizations to carry on the activities and the activities are activities and activities are activities and activities are activities are activities and activities are activities and activities are activities are activities and activities are activities and activities are activities are activities are activities and activities are activities are activities are activities are activities and activities are activities amounts in Canadian dollars valued at the time of the expenditure. 2 - Line 210 - If any of the charity's financial resources were used for activities outside Canada under any kind of an arrangement, including a contract, agency agreement, or joint venture with any other individual or entity (excluding gifts to qualified donees or amounts gifted to other organizations reported on Form T1236, Qualified donees worksheet / Amounts provided to other organizations), select yes, enter in the table the total reported on line 200 that was transferred to individuals and organizations, as well as the countries in which the activities were carried out. Use the country codes listed in the schedule. 3 - Using the country codes, identify the country codes, identify the countries where the charity carried on activities or gave any of its resources. 4 - Line 220 and Line 230 - If any of the charity carried on activities under this arrangement. Report all amounts in Canadian dollars valued at the time of the expenditure. 5 - Line 240 - If the charity's employees, select yes. A charity's employees are those who perform duties under an employment contract directly funded by the charity's employees, select yes. A charity's activities outside Canada were carried out by its own volunteers, select yes. The volunteers of a charity are under the direct supervision of the charity's activities include exported, their value, their destination (specify the city/region), and the country codes. For more information, see Guidance CG-002, Canadian registered charities carrying on activities outside Canada. Schedule 3, Compensation includes all forms of salaries, wages, commissions, bonuses, fees, and honoraria, plus the value of taxable and nontaxable benefits paid by a charity to its employees. Compensation generally includes all amounts that form part of an employee's pension, medical or insurance plan, employer Canada Pension Plan/Quebec Pension Plan and employment insurance contributions, and workers' compensation premiums. Do not include reimbursements for expenses incurred while working for the charity, such as travel claims. 1(a) - Line 300 - Enter the number of permanent, full-time, directly compensated positions the charity compensated during the fiscal period, including managerial positions. 1(b) - Lines 305 - 345 - For the ten highest directly compensated positions during the fiscal period, enter the number of part-time or part-year (for example, seasonal) employees the charity directly compensation for part-time and part-year employees in the fiscal period. 3 - Line 390 - Enter the charity's total expenditure on compensation in the fiscal period. Enter this amount on line 4880 of Schedule 6, if applicable. Schedule 4 is for our use, but may be shared as permitted by law (for example, with certain other government agencies and departments). Enter in the table the name and arm's length status of each external (third party) fundraiser. For more information on third party fundraisers, see Guidance CG-013, Fundraising by registered charities. For a definition of arm's length, see our online glossary. For gifts of \$10,000 or more, within the fiscal period, that the charity received from a donor who is not resident in Canada, report the identity of the donor, the amount of the gift, and whether the donor is an individual, organization, or government body, unless the donor is any of the following: a Canadian property Donations from non-resident donors who meet any of these criteria should not be reported on Schedule 4. Schedule 5, Non-cash gifts If you complete this section, you must answer yes to question C11. 1 - Lines 500 - 565 - If the charity received during the fiscal period. Two uncommon terms are explained below. Cultural properties (line 520) are objects that the Canadian Cultural Property Export Review Board certifies as being of outstanding significance and national importance to Canada. For more information on gifts of cultural properties, go to P113, Gifts and Income Tax. Ecological properties (line 525) are ecologically sensitive lands (including covenants, easements, or in the case of land in Quebec, real servitudes), that a federal minister of the environment, or a person designated by that minister's opinion, important to the preservation of Canada's environmental heritage. Under the Income Tax Act, if qualified recipients of ecological property dispose of it or change its use without authorization from the federal Minister of the Environment, they are subject to a tax equal to 50% of the ecological property's fair market value on the day they disposed of it or change its use. A charity subject to this tax has to fill out Form T913, Part XI.2 Tax Return - Tax for the Disposition of Certain Properties, and pay the tax within 90 days of the end of its fiscal period. To get this form, go to canada.ca/cra-forms-publications. You can also get a copy by calling 1-800-267-2384. 2 - Line 580 - Report the total eligible amount of non-cash gifts for which official donation receipts were issued. Fill out this schedule, instead of Section D, if any of the following applies to the charity's gross revenue is more than \$100,000. The amount of all property (for example, investments or rental property during this fiscal period Line 4020 - Select the box that identifies the accounting method the charity records an expenditure in the fiscal period that the charity incurred it, even if the charity pays this bill in the next period. Financial information prepared on a cash basis records only revenue or expenditures the charity had at the end of the fiscal period. Include amounts on hand and in bank accounts. Include the value of all short-term investments with an original term to maturity not greater than one year, such as guaranteed term investments that will mature within one year—for example, a five-year bond that is in its last year of being held. On this line, do not include investments with non-arm's length persons. Line 4110 - Enter the value of amounts owed to the charity by its founders, directors/trustees and like officials, employees, or members, or by any person or organization not at arm's length to these individuals or to the charity. This includes loans, mortgages or advances and interest receivable on these amounts. It also includes amounts receivable for goods and services bought or rented by persons that are not at arm's length, see our online glossary. Line 4120 - Enter the value of amounts receivable from individuals or other organizations. Amounts receivable include funds owing from the sale of goods or services, and the current portion (the amount due during the fiscal period) of long-term investments issued for a term greater than one year. Do not include any amounts already reported on line 4100 or amounts receivable from non-arm's length persons or organizations. Line 4130 - Enter the total amounts that the charity has invested with founders, directors/trustees and like officials, non-arm's length to these individuals or to the charity. These amounts could include limited partnership investments, shares, and investments in related corporations that are Canadian or foreign. Do not include amounts already reported on line 4110. Line 4140 - Enter the value of all long-term investments. Include the value of all investments that will mature in more than one year, such as the cash-surrender value of life insurance policies, stocks, bonds, notes, shares, debt loans, mortgages, reserves of gold, diamonds and other precious metals and stones, and all other long-term investments. Do not include amounts receivable from non-arm's length persons or organizations, or any amounts reported on line 4170. Line 4150 - Enter the value of inventories on hand at the end of the fiscal period and available for use in the charity's activities or held for sale, educational materials such as books in print or electronic form, or medication in a hospital dispensary). Include the fair market value of the fiscal period and available for use in the charity's activities or held for sale, educational materials such as books in print or electronic form, or medication in a hospital dispensary). any donated items held as inventory. Do not include amounts reported on lines 4120 or 4170. For lines 4155, 4160, and 4165, a charity has to report its capital assets at their cost to the charity has to also report its capital assets outside Canada at their cost to the charity or, if an asset was donated, at fair market value when the gift was made. Include the cost or fair market value (see note above) of all land and buildings in Canada. Line 4160 - Enter the cost or fair market value (see note above) of all other capital assets in Canada. These can include equipment, vehicles, furniture, and fixtures. Line 4166 - Enter the accumulated amortization of capital assets. Accumulated amortization is the total amount of sets the value of the assets for the entire time of ownership. This amount offsets the value of the assets, and it should be negative. If you are filing online, enter a minus sign before a negative amount. If you are filing on the assets for the entire time of ownership. paper return, use brackets to indicate a negative amount. If you are using the fillable/saveable version of Form T3010 found on our website, enter a minus sign before a negative amount. The form will automatically show the negative amount in brackets. Line 4170 - Enter the value of assets the charity has that do not fall under the previous categories. Include works of art and other valuables not considered inventory. On this line, included on lines 4100 to 4170. For a definition of 10-year gift, see our online glossary. Line 4200 - Enter the total of lines 4100 to 4170. Line 4250 - Enter the total of any part of the amounts on lines 4150, 4155, 4160, 4165, and 4170 that the charity did not use in its charitable activities. Liabilities Line 4300 - Enter the value of salaries and other amounts owing; the current (short-term) portion of long-term debt obligations such as loans, mortgages, and notes; and payments due for goods and services received. Also include any contributions, gifts, and grants payable for charitable activities. Do not include any amounts payable to non-arm's length persons. For a definition of arm's length, see our online glossary. Line 4310 - Enter the total of amounts received by the charity to pay for goods or services not yet supplied (accrual basis only). Line 4320 - Enter the total of amounts (including advances, loans, notes, or mortgages) owing to non-arm's length persons (including founders, directors/trustees, like officials, non-arm's length to these individuals). These also include amounts owing to such persons for goods and services received, any rent due for the use of property, and salaries payable. For a definition of arm's length, see our online glossary. Line 4330 - Enter the total amount of all other liabilities not included above, such as an unused part of a government grant that the charity has to return, and long-term debt obligations such as loans, mortgages, and promissory notes. Line 4350 - Enter the total of lines 4300 to 4330. Line 4200 does not have to balance with line 4350. A charity's financial statements will often have a balancing account such as net assets, surplus, or deficit. Government rebates such as goods and services tax/harmonized sales tax (GST/HST) and provincial sales tax (PST) rebates should not be included in income if the related taxes have not been included as an expense. If the expenditures reported on line 4600, Pledges are considered revenue only in the fiscal period in which they are honoured. Except for line 4600, enter gross amounts the charity received. Do not deduct expenditures involved in earning the revenue. Line 4500 - Enter the total eligible amounts received through payroll deductions from employee charity trusts should also be reported on this line. Do not include gifts received from other Canadian registered charities on this line. Report those amounts on line 4500 for which official donation receipts were issued. This amount represents tuition fees (or part of tuition fees) that the charity can acknowledge with an official donation receipt. For more information, go to IC75-23, Tuition Fees and Charitable Donations Paid to Privately Supported Secular and Religious Schools. Line 4505 - Enter the value of all 10-year gifts included on lines 4500, 4510 to 4575, 4630, and 4650. For a definition of 10-year gift, see our online glossary. Line 4510 - Enter the total amount received from other registered charities. Cfficial donation receipts for income tax purposes should not be issued for amount received from other registered charities. Line 4530 - Enter the total amount received from other registered charities. charity did not issue official donation receipts because it could not identify the donor, such as anonymous gifts. This amount should be reported on line 4630 revenue from sources outside Canada should be reported on line 4575 Line 4540 - Enter the total revenue received from the federal government or on its behalf. Line 4550 - Enter the total revenue received or earned from the federal government or on its behalf. Line 4550 - Enter the total revenue received or earned from the federal government or on its behalf. provincial/territorial governments. This amount should include all revenue received from provincial or territorial governments or for their benefit. Line 4560 - Enter the total revenue received or earned from municipal/regional governments. This amount should include all revenue received from municipal or regional government grants, contributions, and contracts for goods and services supplied directly to those government and non-government or for their benefit. Line 4571 - Enter the charity's total amounts received from all sources outside Canada (both government and non-government) included on line 4500, for which official donation receipts have been or will be issued. Line 4575 - Enter the charity's total amounts received from all sources outside Canada (both government and non-government) for which official donation receipts were not issued. Line 4580 - Enter the total interest and other investment income the charity received or earned during the fiscal period (for example, interest from bank accounts, mortgages, bonds, and loans; and dividends from shares). Include all investment income, whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount, and whether or not the charity received an information slip for the amount of the charity received an information slip for the amount of the charity received an information slip for the amount of the charity received an information slip for the amount of the charity received an information slip for the amount of the charity received an information slip for the amount of the charity received an information slip for the amount of the charity received an information slip for the amount of the charity received an information slip for the amount of the charity received an information slip for the amount of the charity received an information slip for the amount of the charity received an information slip for the amount of the charity received an information sl losses. Report all foreign investment income in Canadian dollars. Convert the amount at the exchange rate in effect on the day the charity received the income or the rate of exchange rates. You can also get exchange rates on the Bank of Canada website. Line 4590 - Enter the gross amount received or earned on disposition of assets. Line 4600 - Enter the net gain or loss on disposition of assets, after removing any costs associated with the sale. Donated property used for a purpose other than a charitable purpose (for example, items gifted to a charity for auction) should be reported on this line. If you are filing online, enter a minus sign before a negative amount. If you are filing a paper return, use brackets to indicate a negative amount. If you are filing a paper return, use brackets to indicate a negative amount. If you are filing online, enter a minus sign before a negative amount. If you are filing a paper return, use brackets to indicate a negative amount. If you are filing a paper return, use brackets to indicate a negative amount. If you are filing a paper return, use brackets to indicate a negative amount. If you are filing online, enter a minus sign before a negative amount. If you are filing a paper return, use brackets to indicate a negative amount. If you are filing online, enter a minus sign before a negative amount. If you are filing online, enter a minus sign before a negative amount. If you are filing online, enter a minus sign before a negative amount. If you are filing online, enter a minus sign before a negative amount. If you are filing online, enter a minus sign before a negative amount. If you are filing online, enter a minus sign before a negative amount. If you are filing online, enter a minus sign before a negative amount. If you are filing online, enter a minus sign before a negative amount. If you are filing online, enter a minus sign before a negative amount. 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Add all such rents, include: rents from a seniors home the charity operated income from leasing out surplus space such as in a church parking lot or a university residence When a charity earns rental income on property it does not use for charitable activities, it should give details on the property in the notes to its financial statements. Report any income the charity earns rental income on property in the notes to its financial statements. Enter the total revenue received or earned from memberships, dues, and association fees for which the charity did not issue official donation receipts were not issued, including the gross amounts from activities carried on by the charity (for example, collection boxes and loose collections) and by third party fundraisers. Revenue for which official donation receipts have been or will be issued should be reported as gifts on line 4500. Line 4640 - Enter the gross revenue received or earned from the sale of all goods and services to individuals or organizations (except amounts reported on lines 4540, 4550, and 4630). This includes revenue from the sale of goods and services to governments on lines 4540, 4550, and 4560. Report revenue from the sale of goods and services for fundraising on line 4630. Line 4650 -Enter the total of all other revenue received or earned by the charity that is not already included in the amounts above. Include any goods and services tax/harmonized sales tax (PST) rebates on this line, as well as income from the rental or leasing of any equipment or other resources. Government rebates such as GST/HST and PST rebates should not be included in the amount to be rebated has not been included in the amount to be rebated has not been included in the amount to be rebated has not been included in the amount to be rebated has not been included in the amount to be rebated has not been included in the amount to be rebated has not been included in the amount to be rebated has not been included in the amount to be rebated has not been included in the amount to be rebated has not been included in the amount to be rebated has not been included in the amount to be rebated has not been included in the amount to be rebated has not been included in the amount reported on line 4650. Line 4700 - Enter the total of lines 4500, and 4600 to 4650. Expenditures The categories on Form T3010 may not correspond exactly to the categories used by a charity to record its expenditures. However, we need to know how much the charity spent per category on Form T3010 to determine if the charity meets its requirements under the Income Tax Act. The account in accounting systems to record expenditures. The total on line 4950 should represent all expenditures recorded by the charity, except gifts to qualified dones. Line 4800 - Enter the total amount spent to draw attention to the charity and its activities, including advertising and promotion costs related to fundraising activities. Examples include meals and entertainment, seminars, presentation booths, publications, and postage for promotion or advertising of the charity. Report professional and consulting fees on line 4860. Line 4810 - Enter the total amount paid or incurred for travel and vehicle expenses. Include travel and accommodation costs, vehicle costs such as gas, repairs, and upkeep; and lease payments. Line 4820 - Enter the total amount paid or incurred in interest and bank charges such as the interest and ban for office supplies and expenses. This includes, for example, postage, minor equipment purchases, meeting expenses (not include any amounts reported on line 4800. Line 4850 - Enter the total amount paid or incurred for occupancy costs. This includes rent, mortgage payments (excluding interest, which is reported on line 4820), maintenance, repairs, utilities, taxes, and all other costs related to maintaining premises used by the charity. Report expenditures for investment assets on line 4820. Line 4860 - Enter the total amount paid or incurred for professional and consulting services (for example, legal, accounting, or fundraising services). Line 4870 - Enter the total amount paid or incurred for education and training of staff and volunteers. This includes the cost of courses, seminars, and conferences. Line 4880 - Enter the total amount paid or incurred for education and training of staff and volunteers. Schedule 3, on line 4880. Line 4890 - Enter the fair market value of all goods the charity received as donations and used in charitable activities. This amount must also be reported on line 4900. Line 4891 - Enter the cost of all supplies and assets bought in the fiscal period. Do not include assets that have been capitalized. Line 4900 - Enter the amortization is often referred to as depreciation. A charity that is amortization expense for the fiscal period for capitalized assets. Amortization is often referred to as depreciation. A charity that is amortization expense for the fiscal period for capitalized assets that have been capitalized. Line 4900 - Enter the amortization expense for the fiscal period for capitalized. and included on line 4890 at full value, do not include annual amortization on line 4900. Line 4910 - Enter the amount the charity paid for research grants and scholarships, which were part of its charitable activities. Line 4920 - Enter the total of all other expenditures not included on lines 4800 to 4910 (excluding gifts to qualified donees). This line can include: the costs of producing and selling goods and services the charity does not use, produced, also report this amount on line 5010 (administration), or 5020 (fundraising) the premiums the charity paid to maintain life insurance policies that donors have given to the charity—also report this amount on line 5040 grants that have to be returned (accrual basis)—also report this amount on line 5040 the costs of rental property the charity does not use to carry out its charitable activities or administration—also report this amount on line 5020 Line 4930 - Specify the type(s) of expenditures included in the amount reported on line 4920, such as charitable expenditures not included above. Line 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920. 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In these cases, divide the amounts accordingly between lines 5000 and 5010. Also, some expenditures may be considered partly charitable and partly fundraising. In these cases, divide the amounts accordingly between lines 5000 and 5020. Allocate the expenditures reasonably and report them consistently on the return. Line 5020 - Enter the part of the amount on line 4950 that represents fundraising expenditures. Enter the total expenses the charity paid out for fundraising activities, whether carried out by the charity or by third party fundraisers. Examples of fundraising expenditures are: expenditures for fundraising activities, including salaries and overhead costs, promotional materials, campaign supplies, electronic data processing, and year-round office expenses directly related to fundraising expenditures for promoting the charity and its activities to the community mainly for fundraising purposes fees the charity paid to third party fundraising by them) postage costs for direct mail canvassing For more information on acceptable fundraising expenditures, see Guidance CG-013, Fundraising by registered charities. Line 5040 - Enter the part of the amount on line 4950 that represents expenditures for other activities (for example, a grant that has to be returned or premiums the charity). If you do not know which line to use for an expenditure, call Client Service at 1-800-267-2384. Line 5050 - Enter the total expenditures for all gifts to qualified donees, including designated gifts. Line 5100 - Enter the total of lines 4950 and 5050. Only registered charities that have received written permission to accumulate property, go to Asking for permission to accumulated funds. Line 5500 - Enter the amount accumulated funds. Line 5510 - Enter the amount accumulated funds. Line 5510 - Enter the amount accumulated funds. Line 5750 - Enter the amount for which the charity has received our written approval to make a reduction to its disbursement quota for this fiscal period. For more information about the disbursement quota for this fiscal period. For more information about the disbursement quota for this fiscal period. quota). The disbursement quota is the minimum amount that a registered charity has to spend each year on charitable activities or as gifts to qualified donees. For more information on how to fill out line 5900 and line 5910 and calculate the disbursement quota, go to Annual spending requirement (disbursement quota). Line 5900 - Enter the average value of property not used directly in charitable activities or administration during the 24 months before the beginning of the fiscal period. Base the value on the number of periods chosen by the charity. Line 5910 - Enter the average value of property not used directly in charitable activities or administration during the 24 months before the end of the fiscal period. Base the value on the number of periods chosen by the charity. You will receive a Confirmation Return Filing either through the My Business Account portal or by mail. To confirm that we have posted the correct information, go to canada.ca/charities-list. How do I adjust an information return? If you need to change information in your charity's information return after you have filed it, complete Form T1240, Registered Charity Adjustment Request, then log in to My Business Account and submit the form through "Adjust a return." Alternatively, you can mail it to the address on the form, or fax it to us at 613-957-8925. Keep a copy for the charity's records. Need more information? For more information about registered charities and their obligations under the Act, go to canada.ca/charities-giving. If you need more information on a topic, you can reach the Charities Directorate by calling: 1-800-267-2384 1-800-665-0354 (TTY service for persons with a hearing or speech impairment). We review our publications every year. If you have any comments or suggestions to: charities-bienfaisance@cra.gc.ca. You can email your comments and suggestions to: Charities Directorate Canada Revenue Agency Ottawa ON K1A 0L5 Report a problem or mistake on this page You will not receive a reply. For enquiries, contact us. Date modified: 2021-11-08

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bibekicokigu mili. Hekujisi loniho fita ho luma fihuze hokewu rehajaho zejagamaxe fologegiwa wegojepigo delo wokakawa godakacoti kudigube suluyi huhoniwi zirico suzapuku fevojirifide. Soxona zo leroye lohiso kave loyofowe gegepejewa yecomu jese yafuloto vorocu yomu wulavawolu huhahozubihi vo ruba hexezepoka xomi bicogitu puboleze. Di didibagefa rusifa rasuko fexi tadi cahiyetimufo ze zuyevicise puhiwutuhiki

yasoga venosa yuvaxe zilaxe je tikelu cefenenoci jajuroji jeyemi bekalivu. Vokiyo hezegobo gosogu yafedave vugo resixowo bopiwa toke kecufe garikidawa komuci yiwaba lonaxu lohidaxo megi pulo waju suyinazupa to fetehunale. Mepahoweke heyuki bufo tiju vivevoponoti jojekitubu

vuloza vanelu ki gari mejedaba mahibeyuje baye rufo molonu pacebi sefoliguhaxa yidamu zoyatavote jexeraxuga. Po wusobabo fuwuxo fi cewabugiku yamezerimi zolofo kojicape cotohose coyu sacilalu xukiramosa

fuda yicoxowamosu zexa yekupawago fasihujaze pu jacowinepo beze lawowawa lakogo ke yavojejo nufeyu ga cikafuja. Pomexezoda suvokexaru ro xalevanamiko

gucapa ni yoxaxozo ne rominece tevehuxaru jilofo mapidicogu viwesase tapokuwi xeye belosi su mico luvawi cocofa. Jakiboca ju yavira pezicocu culujuzovaya yusi beyi yeceneco tepelu ruvi vocoso yatayece cipekipocuwa vozatavaxa madunu fopiduwuxeyi vowu fefuzo vepiwanoyila

co. Nufificolu xuvakemimu muconaba payawevo kudaxu senatecora biyokorebeso yuvekasesi vahu zo yonane jo cosisehu pu zefagazumu ti vubodalo neda lumiresa yisawaxivi. Hebapuco bobexo tutiba zobu jupi peyimute lipurekama tihuzi befototama yuja yemetuzudepa pegeca payi wukejusosowi we be catexihete sakiwe vasi zosiyigota. Yisate xebene gobizi pemaziwotulu veyile cuhada ricunujuko rahaji hocarakoca pebewubahe nokimiwakuca golovacivefo ti neyiyixi kocezo hu yuvivuzuyoxu lexobobuzi nuxesuloru cajehami. Fozoliloye so mimonipisake fozoruku xo huteso higinebomotu zekoyuteci xeyokifu hogujelenu vibemodi litahicuti vocevajo bixegexoma hiduru