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# 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

The image shows a screenshot of the CRA T4-NR form, titled "Statement of Fees, Commissions, or Other Amounts Paid to Non-Residents". The form is for a "New Client" and includes fields for recipient code, name, address, and various tax-related details. It is divided into sections for "1) Data" and "2) Advanced".

The image shows a screenshot of the CRA T4 - Statement of Remuneration Paid form. It is a detailed table with multiple columns for different types of remuneration and associated amounts. The table is organized into sections for different categories of payments.



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](http://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 Charity Information Return. All references to a charity, on all forms and in this guide, include registered national arts service organizations (NASOs). The term charitable programs should be interpreted as the work the charity carries out to fulfill its purposes, which are listed in the copy of 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 publication and name the CRA as the author state that your material is a copy of an official work 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, contact [parownco.gc@canada.ca](mailto:parownco.gc@canada.ca). What's new Stay notified when important new 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](http://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 December 2018, the rules governing the political activities of registered charities changed as a result of new legislation that permits charities to carry on unlimited 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 was revised. Before you start a complete information return includes: 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 4, Confidential data if applicable—Schedule 5, Non-cash gifts if applicable—Schedule 6, Detailed financial information a copy of the charity's own financial statements, including notes to the financial statements (if the charity has income over \$250,000, the Charities Directorate of the CRA recommends the financial statements be professionally audited; otherwise, the treasurer for 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 Ministry of Government and Consumer Services. For more information on filing an Ontario annual information return, visit [ontario.ca/businessregistry](http://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 recommend that, if necessary, registered charities get advice from legal or accounting experts. Under the Income Tax 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 ends in March 31, its return is due by September 30. If the charity is a corporation, it does not have to 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 the T2 return. For more information about T2 filing requirements, call Business Enquiries at 1-800-959-5325. A registered charity can also be subject to other federal, provincial, or territorial filing requirements under its incorporating statute or other statutes that govern its operations. For more information on federal incorporation, visit the Corporations Canada website. For more information on provincial or territorial incorporation, 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](http://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 T1235, Directors/Trustees and Like Officials Worksheet Part II, Section B, 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 including 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, or 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. If a question does not apply to the charity, leave it blank. Report all amounts in 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/status. If the charity meets the criteria for 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, 1(b), lines 380 and 390 Schedule 4, amounts in the table in Section 2 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 Return A1 - Line 1510 - If the charity is subordinate to a parent organization 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 has its own governing documents and its activities are determined by another organization, select yes. Record the name and the BN/registration number of the other organization in the 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 RCAA 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 Information Return, as well as Form T2046, Tax Return Where Registration of a 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 consolidations or call Client Service at 1-800-267-2384. A3 - Line 1600 - If the charity is designated 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 or like officials. If you are filing a paper return, you must complete Form T1235, 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, you can fill out a separate sheet which must contain the same information in the same format as 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 returns on behalf of the Ontario Ministry of Government and Consumer Services. For more information on filing an Ontario annual information return, visit [ontario.ca/businessregistry](http://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 active during the fiscal period, select yes. If the charity was not active, select no. This means that during the entire fiscal period, the charity did not use any of its resources to 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" space at C2. C2 - Describe any ongoing and new programs the charity carried on. New 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 here. Do not send or upload documents such as annual reports in place of describing the charity's activities in question C2. If the charity is considering new 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," "conduct," "perform," "educate," "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 does. Do not repeat the charity's purposes. 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 pastoral care. We clean up garbage along the waterfront in our community. We operate an elementary school. We operate a summer camp for religious groups. 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 are filing a paper return, instructions on completing Form T1236 can be found on the back of the form. 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 abroad must be reported on Schedule 2, Activities outside Canada. C4 - Line 2100 - If the charity 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. These intermediaries include agents, joint ventures, and contractors, but not qualified donees. If you select yes, you must complete Schedule 2, Activities outside Canada. Registered charities can also make gifts to other qualified donees that conduct charitable activities outside Canada. These gifts should be recorded on line 5050 and in Form T1236. For more information about carrying on activities outside Canada, see Guidance CG-002, Canadian registered charities 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) - Line 5450 - Enter the amount of gross revenue that the fundraiser(s) collected for the charity. Gross revenue means 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 funds to the charity. C7(c) - Lines 2730-2790 - Select all the methods that show how you pay your fundraisers. C7(d) - Line 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-of-town 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, see our online glossary. C9 - Line 3400 - If the charity had expenses for compensation of employees during the fiscal period, 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. If you select yes, you must complete Schedule 5, Non-cash gifts. C12 - Line 5800 - If the charity acquired a non-qualifying security during the fiscal period, select yes. For a definition of non-qualifying security, see Guidance CG-012, Non-qualifying security. C13 - Line 5810 - If the charity allowed a donor to use any of its property (a loanback) during the 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 has direct partnership holdings either as a limited partner or a general partner, select yes. 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 should not have to report holdings either as a limited partner or a general partner: it has holdings in mutual fund trusts, mutual fund corporations, or unit trusts which in turn have partnership holdings it has entered into formal or informal arrangements with other parties which do not result in partnership holdings (for example, joint 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 charity's gross revenue is more than \$100,000. The amount of all property (for example, investments or rental properties) not used



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