Canada Revenue Agency | Agence du revenu du Canada

REGISTERED CHARITIES
APPLICATION TO REDUCE DISBURSEMENT QUOTA

To be completed by a registered charity seeking a reduction of its disbursement quota for a specified reason for a particular taxation year.

Mail the fully completed application to: Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5

Applicant

Charity Name	Charity Registration Number
	R R

Particulars

The provisions of subsection 149.1(5) of the *Income Tax Act* allow an amount to be deemed to have been expended by a charity on charitable activities carried on by it on approval of an application filed in prescribed form.

The purpose of this alleviating provision is to allow a charity to correct a deficiency in meeting its disbursement quota – when such a deficiency is the direct result of special circumstances beyond the charity's control that are specific and not general in nature.

This provision is not to be used as a mechanism to exempt the charity from meeting its disbursement quota, except in extraordinary circumstances.

Accordingly, the information provided below forms an essential part of this application. Failure to provide complete information may delay the determination of the applicant's eligibility for a reduction under subsection 149.1(5).

Note: The applicant must file the subsequent year's return before applying for the disbursement quota reduction.

Indicate the taxation year (fiscal) for which the application is being made. **Complete a separate form for each taxation year (fiscal period).**	Year
Indicate the amount (dollar value) of the reduction sought. **Attach calculations to explain the amount specified.**	$
Attach a statement that describes, in detail, the circumstances that have made this application necessary.	

Certification

On behalf of the registered charity, **I** hereby **request** that the amount of the reduction referred to above be considered an expenditure made for purposes of the disbursement quota of the charity.
I certify that the information given in this application and in any document attached is, to the best of my knowledge, correct and complete.

Name of person authorized to sign on behalf of the charity (Print)	Contact Phone Ext
Signature	Date

Visit our web site – Charities and Giving – **www.cra.gc.ca/charities**

Form authorized by the Minister of National Revenue
(Ce formulaire existe en français)

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