



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Registering a Charity for Income Tax Purposes

## Is this guide for you?

This guide will help you to complete Form T2050, *Application to Register a Charity under the Income Tax Act*.

Form T2050, this guide, and our other forms and publications can be found at [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities), under “Charities-related forms and publications” or by calling 1-800-267-2384.

## Glossary

We refer to key terms in this guide. For definitions of these terms, go to [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities), and under “Glossary,” see “Definitions.” The terms in the Glossary do not replace enacted or proposed law.

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La version française de cette publication s'intitule *L'enregistrement d'un organisme de bienfaisance aux fins de l'impôt sur le revenu*.

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## Canada Revenue Agency's Service Pledge

You can expect reliable, responsive, fair service in the official language of your choice. We will provide this service to you, explain our decisions and actions, and seek your suggestions on ways to improve our service.

### Charities Directorate

The Charities Directorate of the Canada Revenue Agency (CRA) administers the *Income Tax Act* and the *Charities Registration (Security Information) Act* as they apply to registered charities.

### What is a registered charity?

Organizations that are charities and meet the requirements of the *Income Tax Act* can become **registered charities** with the CRA. A registered charity is assigned a registration number and can issue tax receipts.

## Before you start

It is important to determine if registration is right for your organization. There are a number of legislative and regulatory obligations a registered charity must meet for the various levels of government (federal, provincial, territorial, and municipal). A registered charity also has obligations to the recipients of its charitable activities, to its volunteers, to its donors, and to the general public.

Before you complete and send Form T2050, *Application to Register a Charity under the Income Tax Act*, to the Charities Directorate, **we recommend that you read the information on our Web pages at [www.cra.gc.ca/charityapplication](http://www.cra.gc.ca/charityapplication)**. Our Web pages provide valuable information to help you make an informed decision. This information includes:

- advantages of registration;
- consequences of voluntarily ending registration;
- definition of a registered charity versus a non-profit organization, and the requirements of each under the *Income Tax Act*;
- factors that will prevent an organization from being registered as a charity;
- consequences of not meeting the obligations of registration as a charity; and
- registration requirements for registered national arts service organizations and registered Canadian amateur athletic associations.

Our Web pages are updated with information on policy and legislation, and they are the starting point for any organization that is considering charitable registration.

Before sending us an application, ask yourself:

### Are there other registered charities with the same purposes and activities?

There are about 85,000 registered charities in Canada. Some may already be doing the same kind of charitable work as your organization, and in the same region.

Many charities find it difficult to get access to the limited funding that is available to the charitable sector, and this can be a problem for new charities.

Before setting up a charity, you should think about offering your services to, or combining with, an existing charity that may be doing similar charitable work.

For example, if your organization will be providing financial and/or material relief to the victims of natural disasters or sudden catastrophes, you may want to consider offering money or services to an existing charity.

### Is it important for your organization to be able to issue official donation receipts?

In certain cases, it may be more beneficial to an organization to structure itself to operate as a non-profit organization instead of a registered charity. Non-profit organizations cannot issue official donation receipts; they are not limited to the same regulatory and legislative requirements as registered charities; and some non-profit organizations may qualify for tax-exempt status.

To be tax-exempt as a non-profit organization, an organization cannot be eligible for registration as a charity. The CRA tax services offices are responsible for determining if an organization qualifies for tax-exempt status as a non-profit organization. For more information, go to [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms), and search for "Bulletin IT496, *Non-Profit Organizations*."

## Application review process

### What happens after my application is received?

After we receive your application, we will review it for completeness (for example, all questions are answered, and complete financial statements and governing documents are included). If it is not complete, we will return it to you, identifying what information is required from you before we can process the application.

We will then decide if it is a **simple application** (we have all the information we need to determine if the organization qualifies for charitable registration), or a **regular application** (we need more information before we can determine if the organization qualifies for charitable registration).

We aim to review simple applications within two months, and regular applications within six months. For our service standards, go to [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities), and, under “Related links”, select “Service standards”.

If we decide that you have submitted a regular application, we will send you an acknowledgement letter. Your application will then be assigned to an officer for review on a first-in, first-out basis.

If you need to have your application reviewed on a priority basis, you must send us details in writing to explain why. We will not assign priority to an application only because you want to give tax receipts for donations or receive grants from funding agencies. These situations are shared by almost all organizations applying for registration.

## What causes delays?

Delays in processing occur for many reasons, most commonly as a result of missing or incomplete information. Organizations can avoid delays by:

- sending detailed financial information;
- giving us enough details on the organization’s activities, to allow us to determine whether the activities are charitable at law;
- making sure that the organization’s legal (official) purposes/objects as stated in its governing document, reflect its statement of activities; and
- including details on any arrangements in place between the organization and any third party, especially if that is how the organization is operating outside Canada.

During the review process, we may ask for documents or details that we need to continue processing your application. If you do not respond by the date we specified we will close the file without contacting you.

## If your application is approved

We will send you a **notification of registration** letter. This letter will include important information about the rights and obligations of a registered charity (for example, a registered charity’s requirement to file its annual information return), and will also provide the registered charity with a charitable business number (see Q4 “Business number” in the next section).

**The notification of registration letter should be kept with the charity’s books and records for the duration of the charity’s existence, plus two years after the charity ceases to exist.**

## If the organization is not likely to qualify

We will send a letter explaining why. You will have **60 days** to reply to our concerns. If you do not respond by the date we specified we will close the file without contacting you.

## If the organization is denied registration

We will send you a **notice of refusal to register** letter. The organization can appeal the decision by filing a notice of objection within **90 days** of the day on which the Minister of National Revenue’s decision was mailed. In all cases, the organization will have to provide the reasons for the objection and all the relevant facts. An organization can file a notice of objection to the Minister by writing to:

Assistant Commissioner  
Appeals Branch  
Canada Revenue Agency  
13th Floor  
250 Albert Street  
Ottawa ON K1A 0L5

## Completing Form T2050, Application to Register a Charity Under the Income Tax Act

The following questions correspond to the question numbers on Form T2050, *Application to Register a Charity under the Income Tax Act*. All questions that apply must be answered. If a question does not apply to your organization, tick “N/A” (not applicable) or enter “N/A” in the space provided. Where answers to questions are left blank, **we may ask for the missing information, or we may reject the application as not complete.**

If there is not enough space on the application to provide the requested information, attach more sheets with the organization’s name at the top of each sheet and the question number to which the sheet relates.

Send your completed application to:

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

You should keep a copy of your completed application.

## Who should complete the application?

The application form should be completed by either:

- a person holding a responsible position in the organization (for example, the chairperson, president, or treasurer); or
- a person appointed by the organization to act on its behalf (for example, a legal representative).

## Part 1 – Identification of the organization applying for registration

### Q1 Current legal name of the organization

Give the legal name of the organization as it appears on its governing document. A charity is registered under this name only.

**Q2 Current operating or trade name**

Give the current operating name, trade name, translated name, or any other name that the organization uses or is known by.

**Q3 Previous names**

Give any other name under which the organization has operated.

**Q4 Business Number**

A business number (BN) is assigned to organizations that have accounts with the CRA. Having a BN does not mean that an organization is a business.

Give the organization's BN, if it already has one.

An organization does not need to have a BN before it applies for charitable registration.

The BN consists of two parts:

- nine digits to identify an organization (for example, 12345 6789); and
- two letters and four digits to identify the type of accounts an organization might have (for example, the suffix RR0001 is used to identify charity accounts).

A sample BN identifying an organization as a charity could be: 12345 6789 **RR**0001. This same organization might also be a GST/HST registrant, and its GST/HST account could be identified by the BN 12345 6789 **RT**0001. To help identify what number should be assigned to a successful applicant for registration as a charity, we need to know if an organization already has a BN with us.

**Note**

Although a charitable business number is opened for each applicant as part of the registration process, this account is not valid unless the organization becomes registered. Therefore, **if an organization issues a receipt to a donor using an unregistered account, that receipt will not be accepted.**

**Q5 Mailing address**

Give a complete address (street name and number, floor, suite or apartment number, post office box number, rural route number, postal code). This is the address we will use when we send mail to the organization.

Give the organization's telephone number, fax number, and Web site address, if any. **Do not give an email address in this section.** At this time, we cannot use email to discuss the details of an application.

**Q6 Previous contact with CRA**

If the organization has previously applied for charitable status and has received correspondence from us, give the reference number assigned to the organization by the Charities Directorate. This reference number is on the first page of any written correspondence sent from the Directorate.

**Q7 Re-registration**

If the organization was registered as a charity and had its registration revoked, and this application is for re-registration, tick **Yes**, and complete sections a) and b).

If you are applying for an organization that has had its charitable registration revoked, we recommend that you go to our Web pages at [www.cra.gc.ca/charityapplication](http://www.cra.gc.ca/charityapplication) and see "Re-registration."

**Part 2 – Organizational structure**

**Q8 Internal divisions of Canadian registered charities**

An internal division is a branch, section, or division of a registered charity. It does not have its own governing document but operates under the governing document of its head body.

An internal division must give us a **letter of good standing** from its head body

For more information on internal divisions, go to [www.cra-arc.gc.ca/chrts-gvng/chrts/pplyng/ntrnldvns-eng.html](http://www.cra-arc.gc.ca/chrts-gvng/chrts/pplyng/ntrnldvns-eng.html).

For more clarification or advice on your particular situation, contact us at: **1-800-267-2384**.

**Q9 Governing documents**

Every registered charity (other than an internal division) must be established by a governing document such as **letters patent, articles of incorporation, trust document, or constitution**. This document must identify the purposes for which the organization is established and describe its structure and internal procedures.

**Note**

A non-exhaustive list of charitable purposes/objects that have been pre-approved as being acceptable is on our Web pages at [www.cra.gc.ca/charityapplication](http://www.cra.gc.ca/charityapplication) under "Model objects."

An organization's governing document forms part of its application for charitable registration and a complete, legible paper copy must be included with the application. **All amendments to any governing document must be submitted along with the original establishing document.**

Registered charities are designated as **charitable organizations, public foundations, or private foundations**.

**Charitable organizations** can either be incorporated or established by a constitution or trust document.

**Public or private foundations** can only be incorporated, or established in the form of a trust.

For a detailed description of these three types of designations, go to [www.cra.gc.ca/charityapplication](http://www.cra.gc.ca/charityapplication) and see "Types

of registered charities (designations).” A brief description is also provided at **Q10**.

### Q9.1 Incorporated

Incorporating documents vary, depending on which federal, provincial, or territorial statute an organization is incorporated under. For example, the documents could be a certificate and articles of incorporation, letters patent, or a memorandum of incorporation. For information on legislative requirements of incorporation, see the incorporating authority’s Web site.

For federal incorporation, visit the Industry Canada Web site at

**www.corporationscanada.ic.gc.ca** and see the section on creating a not-for-profit organization. For provincial or territorial incorporation, go to **www.cra.gc.ca/charities** and, under “Related links,” see “Provincial and territorial government contacts.”

Incorporation under some federal and provincial statutes may not be acceptable for charitable registration. In particular, most business corporations acts (federal and provincial) are designed for businesses that intend to earn a profit. Organizations that want to be registered as a charity and want to incorporate under a business corporations act should make sure that the act, or the section of the act, under which they choose to incorporate is suitable for a non-profit organization seeking registration as a charity.

In addition, certain provincial statutes have clauses that can be problematic for registration. Common examples are described on our Web pages at **www.cra.gc.ca/charityapplication**. Go to “Governing documents” and see “Incorporation documents.”

#### Q9.1a) Incorporating documents

We need a complete and legible paper copy of the document bearing the seal, signature, or stamp of the federal, provincial, or territorial incorporating authority acknowledging its approval of the incorporation. Copies of any later documents that amend the governing document (for example, supplementary letters patent) are part of the organization’s governing documents, and **must** be included with the application for registration.

#### Q9.1b) Bylaws

An incorporated organization’s bylaws usually form part of its incorporating documents. If the bylaws do not require a stamp from the incorporating authority, they should be signed by at least two directors, trustees, or like officials. **Include the effective date of the bylaws and the date that each of the two officials signed the bylaws.**

#### Q9.1c) Certificate of good standing or its equivalent

A certificate of good standing is a document issued by the relevant federal, provincial, or territorial incorporating authority stating that the

organization is duly incorporated and that it is in good standing under the constituting legislation. The name of this document may vary from jurisdiction to jurisdiction. Contact the relevant federal, provincial, or territorial incorporating authority for a copy of this document.

#### **A certificate of good standing is required in the following circumstances:**

**New applicants:** When an organization has existed for five or more fiscal year-ends between the day it was incorporated and the day it applied for registration, we must receive a certificate of good standing.

**Re-registrations:** Incorporated entities applying to be re-registered must always submit a certificate of good standing.

#### Q9.2 a) Not incorporated

If an organization is not incorporated and does not want to incorporate for charitable registration, it will need to send us a constitution, trust, will, or other governing document. A list of requirements for a constitution and trust document can be found at **www.cra.gc.ca/charityapplication** under “Governing documents.”

If the organization is not incorporated, but has bylaws, these may be accepted as the organization’s governing document, as long as they contain all the required elements of a constitution. Submit a paper copy of the bylaws, along with any amendments, including the effective date of the bylaws, signed and dated by at least **three** directors.

Although a document produced by an organization itself, such as a constitution or trust deed, may be acceptable for purposes of registration as a charity under the *Income Tax Act*, the document may not be acceptable for other purposes. An organization that intends to establish a trust should get independent legal advice.

#### **Note**

Organizations that own, or intend to own, land or buildings are usually incorporated for the purpose of holding title to the real property. An unincorporated charity can also have the use of real property where it is held in trust by trustees acting for the organization. For more information, see **Q16b**.

Will the Charities Directorate accept draft governing documents?

The Directorate will review draft governing documents on a one-time basis, but only if they are submitted with a complete application form (with all required documentation).

Following this review, we will notify the organization in writing of our opinion as to whether the organization is likely to qualify for registration. We cannot base a final decision

regarding registration on draft or partial information.

If we believe that the organization is likely to qualify for registration, we will contact the organization's representative, and ask them to send us formal governing documents **within 60 days**. If we do not receive these documents on time, the application will be **closed** without further contact from us. In this situation, the organization does not have the right to appeal our action because the organization will not have been officially denied registration.

#### Q10 Designation

The answer given to this question will help determine whether the applicant is designated as a **charitable organization**, a **public foundation**, or a **private foundation**.

The designation a charity receives depends on its structure, its source of funding, and its mode of operation. We apply various criteria to determine the designation of a registered charity. For more information, go to [www.cra.gc.ca/charityapplication](http://www.cra.gc.ca/charityapplication) and see "Types of registered charities (designations)."

We give brief definitions of each of the three designations below.

##### Charitable organizations

- mainly do their own activities; and
- more than 50% of their directors, trustees, or like officials deal with each other at arm's length.

##### Public foundations

- generally give more than 50% of their income annually to qualified donees, but may also do some of their own charitable activities; and
- more than 50% of their directors, trustees, or like officials deal with each other at arm's length.

##### Private foundations

- may do their own charitable activities or fund other qualified donees;
- 50% or more of their directors, trustees, or like officials are not at arm's length; and
- more than 50% of their funding comes from a person or group of persons that controls the charity in some way.

The questions in this section deal with the tax concept of at **arm's length**. This concept describes a relationship where two parties act independently of each other and are not related. The opposite, **not at arm's length**, refers to people who are related or who are acting jointly without separate interests.

- 10a) Tick **Yes** if the organization has been formed to give more than 50% of its income to qualified donees. Qualified donees include other registered charities. For the list of registered charities, go to [www.cra.gc.ca/charitylists](http://www.cra.gc.ca/charitylists). For information about other qualified donees, including lists of qualified

donees, go to [www.cra.gc.ca/charitiesandgiving](http://www.cra.gc.ca/charitiesandgiving), and select "Other qualified donees listings."

- 10b) If 50% or more of the organization's officials (listed at Q18) are not at arm's length (either by family or business connections), list the names of the officials and describe these relationships. If not, go to the next question.

##### Family connections

Related persons are individuals who are related to each other by blood, marriage, common-law partnership, or adoption. Examples of **blood relatives** include grandparents, parents, brothers, sisters, and children (including adopted children). Examples of persons **related by spousal relationship** include the grandparents of a spouse, the parents of a spouse, the brothers and sisters of a spouse, the spouse of a child, and the spouse of a grandchild. **Nieces, nephews, aunts, and uncles** are generally considered to be not related for purposes of the *Income Tax Act*.

##### Example

A board of directors/trustees has the following seven members:

Omar Khan, **Allan Lee**, Faye Cheng, Wayne Morris, **Sarah Smith**, Pierre Fournier, Rajinder Sidhu.

Two of the members of the board, **Allan Lee** and **Sarah Smith**, live in a common-law relationship. The other five members of the board have no links either to Allan or Sarah, or with each other.

Allan and Sarah are related, and do not deal at arm's length with each other. In this situation, **fewer than 50%** of the organization's officials are not at arm's length and the organization could be designated as a charitable organization or a public foundation, if it qualifies for registration.

However, if Pierre's wife, Anne, and adopted daughter, Nadia, become members of the board, the number of non-arm's-length directors/trustees rises to five out of nine, even though the three members of the Fournier family have no ties with Allan and Sarah, the common-law couple.

New board: Omar Khan, **Allan Lee**, Faye Cheng, **Sarah Smith**, Wayne Morris, **Pierre Fournier**, **Anne Fournier**, **Nadia Fournier**, Rajinder Sidhu.

This re-organization of board members has resulted in **50% or more** of the organization's officials being not at arm's length. If the organization qualifies for registration, it would now be designated as a private foundation.

##### Business connections

It is generally a question of fact whether unrelated parties deal at arm's length at any time. So it is possible that individuals not related by a family connection may still be considered not at arm's length.



### Example

A board of directors has three members:

**Abdul Khan, Mike Simmons**, James Connelly.

Two of the members of the board, **Abdul Khan** and **Mike Simmons**, are also partners of the same law firm.

Although **Abdul Khan** and **Mike Simmons** are not related (since they are not related by blood, marriage, or common-law relationship), if factors establish that they do not deal at arm's length with each other, the organization would be designated as a private foundation because more than 50% of the directors are not at arm's length.

### Note

Private foundations cannot carry on any business. However, charitable organizations and public foundations can carry on a related business. If the organization plans to carry on a related business, it should make sure that more than 50% of its board is at arm's length. See **Q13**.

For more information, go to [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities), select "Charities-related forms and publications," and see Interpretation Bulletin IT419R2, *Meaning of Arm's length*, and Interpretation Bulletin IT64R4, *Corporations: Association and Control*.

**10c)** If the organization expects to receive more than 50% of its capital from one source or a group of persons that are not at arm's length with each other, tick **Yes** and complete section **10d)**. If not, go to **Q11**.

**10d)** This question refers to a **major contributor**. A major contributor is a person (for example, an individual, corporation, trust, or unincorporated entity), or a group of persons who are not at arm's length, or any individual member thereof, from which the organization receives more than 50% of its capital (for example, funds or assets).

### Example

An organization has received a \$500,000 donation from one donor, **Richard Rich**. The organization's total assets are \$800,000 and the organization is made up of a three-member board of directors/trustees:

Dave Rich, Emily Cook, Christine Petrovic.

Since **Richard Rich** has contributed more than 50% of the organization's capital, he is considered a **major contributor**. **Richard Rich** is related to both Dave Rich (brother) and Emily Cook (daughter-in-law). Although Dave Rich and Emily Cook are not related to each other, they are related to the major contributor, **Richard Rich**.

The organization would be designated as a private foundation because more than 50% of the directors (two of the three directors) are **not at arm's length** to the major contributor.

However, if two members are added to the board (**Melanie Smith** and **Ranu Dosanjh**) who are not related to each other nor are they related to Dave, Emily, Christine, or Richard, the organization could be designated as either a charitable organization or a public foundation because more than 50% of the directors are **at arm's length** with each other and to the major contributor.

**10d) 1.** If the organization expects to receive more than 50% of its capital from a major contributor, give the name of the individual or entity that will provide the funding and any relationship of the contributor to the board members.

**10d) 2.** If the major contributor or any board member related to the major contributor will be involved in the organization's operations, describe the nature of this involvement.

**10d) 3.** If the organization's officials have any personal or business ties with the major contributor or any person related to the major contributor, describe these relationships.

## Part 3 – Activities of the organization

### Q11 Charitable purposes and activities

#### Note

The organization should give enough detail so that we can determine whether its activities are charitable. Most delays in processing applications are because the description of the organization's activities is incomplete. We need information that will give us a full and clear understanding of what the organization is doing now and what it plans to do in the future.

**Q11a)** An organization fulfills its charitable purposes through its activities in a community. When determining if an organization can be registered, we need to know what activities the organization will carry out to achieve **each** of the formal purposes listed in its governing documents. **It is not enough to restate the formal purposes**. In completing this section, you should describe in detail the charitable activities the organization will do and give details on the resources (financial or material) that it intends to make available to other organizations. For a summary of the type of information we are looking for, go to [www.cra.gc.ca/charityapplication](http://www.cra.gc.ca/charityapplication) select "Charitable purposes and activities," and then "Describing your activities."

We do not need details of activities related only to fundraising or administration in response to this question. Details about fundraising activities should be reported under **Q12**.

The type of information that is relevant depends on the organization's purposes and what activities it plans to carry out.

The following examples show the degree of detail we need:

**To gift funds to qualified donees as defined in subsection 149.1(1) of the *Income Tax Act*:**

Rather than use its resources on its own activities, a registered charity can gift resources to qualified donees. Qualified donees include other registered charities. For the list of registered charities, go to [www.cra.gc.ca/charitylists](http://www.cra.gc.ca/charitylists). For information about other qualified donees, including lists of qualified donees, go to [www.cra.gc.ca/charitiesandgiving](http://www.cra.gc.ca/charitiesandgiving), and select "Other qualified donees listings."

If the organization will be transferring gifts to other organizations, state:

- the name of the qualified donee the organization intends to give funds to; and
- the business number of the organization (if known).

**To advance education by providing scholarships to students to attend university:**

- Describe the nature of the scholarship (for example, to recognize academic excellence, to recognize community service, to increase opportunities for people from marginalized groups).
- List the eligibility requirements and the criteria for selection.
- Describe where and how the scholarship will be advertised.
- Describe the process used to select candidates (Will there be an application form? Who will be members of the selection committee, and why? Is your organization represented on the committee? How often will the selection committee meet? Where will decisions be recorded?).
- Tell us how much money will be distributed and how often.

**To provide a public amenity by administering and maintaining a multi-use facility for the community of (specify community):**

- Tell us where the facility will be established.
- Tell us who you think will use the facility (for example, seniors, new immigrants, children, young families, athletes, artists, or neighbourhood groups) and why.
- Describe the structure and/or services the facility will provide (for example, indoor/outdoor sports facilities, meeting rooms, catering services, daycare services).
- Submit a schedule of events (if available).
- Describe any activities that will be organized by the operators of the facility, as opposed to other groups.

- Describe the membership structure (Will the facility be open to the public? Will the users of the facility need to be members? What will be the cost of membership?).

**To relieve poverty by providing residential accommodation and incidental facilities for the poor:**

- Describe the location and number of units of the housing.
- Describe the type of services that will be provided.
- Describe the potential beneficiaries.
- Describe how rent will be determined.
- Include copies of any agreements or draft agreements that your organization may have with other entities to operate the housing facility.

**Q11b)** If the organization is doing activities described in **Q11a)**, tick **Yes**. If not, write the date when the organization plans to start its activities.

**Q11c) Activities outside of Canada**

If the organization is doing any activities listed in **Q11a)** outside of Canada, tick **Yes**, and give the following information requested on pages 7 and 8 of Form T2050.

- the countries, and the locations within the countries, where the activities will be carried out (include a photocopy of the area on a map, if necessary);
- whether the organization will carry out its activities outside Canada through its own volunteers or employees, through an agent, or through some other intermediary;
- if the organization is relying on another organization or individual to do its activities outside of Canada, describe the control measures that will be established to make sure that the organization's charitable activities are properly carried out; if there is a written agreement, or some other arrangement, include a copy of the agreement or a complete description of the arrangement; and
- if applicable, the name, address and a description of any foreign individuals or organizations that will receive funds or goods from the Canadian organization and copies of any current or proposed written agreements.

For more information, go to [www.cra.gc.ca/charityapplication](http://www.cra.gc.ca/charityapplication), select "Policies and guidance," and see Guidance CG-002, *Canadian Registered Charities Carrying Out Activities Outside Canada*.

**Q11d)** Attach any copies of other relevant information such as minutes of meetings, newspaper clippings, Web site addresses, videos, CDs, fundraising materials, pamphlets, brochures, or other items

that further describe the organization's work and its purposes. This information will give us a better understanding of what the organization is trying to do and help us to determine if it is eligible for registration as a charity. **It is important to make sure that any supplementary information supplied with the application is in English or French, or accompanied by an English or French translation.**

**Q12 Fundraising activities**

Describe the fundraising activities that the organization will do on a one-time, periodic, or ongoing basis.

**Q12a)** Describe the different types of fundraising activities the organization intends to do, how often, and approximately what proportion of the people involved will be the organization's volunteers. For more information, go to [www.cra.gc.ca/charityapplication](http://www.cra.gc.ca/charityapplication), select "Policies and guidance," and see Guidance CG-013, *Fundraising by Registered Charities*.

**Q12b)** If a professional fundraiser from outside the organization will be involved in any, or all, of the organization's fundraising activities, tick **Yes** and give complete details, including the name of the fundraiser and copies of any current or proposed contracts.

**Q12c)** If the organization intends to receive non-cash gifts on a regular basis, tick **Yes** and describe the nature of the non-cash gift (for example, equipment, shares, buildings, land, medical supplies, software, or art work).

**Q12d)** If the organization is involved with, plans to be involved with, or is in any way associated with, a **tax shelter arrangement**, tick **Yes**. A tax shelter arrangement includes:

- a gifting arrangement or the acquisition of property, where it is represented to the buyer or donor that the tax benefits and deductions arising from the arrangement or acquisition will equal or exceed the net costs of entering into the arrangement or the property; or
- a gifting arrangement where the donor incurs a limited recourse debt related to the gift. Generally a limited recourse debt is one where the borrower is not at risk for the repayment.

**Q13 Revenue from sale of goods, services, or use of assets**

This question refers to any fees or regular income received from the sale of goods or services. The term "regular" does not necessarily mean daily. It means on a repeated basis where there is a system in place and continuity to transactions being carried on, such as fees earned by a church that rents out its parking lot on weekdays.

This question includes revenue from goods or services provided as part of the organization's activities, such as admissions to a museum, the sale of goods produced by students in a trades training

program, monthly operation of a used clothing store, or an annual summer camp.

Charitable organizations and public foundations can lose their registration if they carry on an unrelated business. However, the law allows registered charitable organizations and public foundations to carry on a related business. A related business is a revenue-generating activity that is either related to a charity's purposes/objects, or is run mainly by volunteers. For more information, go to

[www.cra.gc.ca/charityapplication](http://www.cra.gc.ca/charityapplication), select "Policies and guidance," and see Policy Statement CPS-019, *What is a Related Business?*

**Note**

Charities designated as private foundations are an exception—they can lose their registration if they carry on any kind of business, whether related or unrelated.

- a) If your organization is earning regular income, describe the activity in detail. For example, describe the type of goods the organization will sell, any service it will offer for a fee, and any resources or facilities from which it will generate revenues. Explain how these activities relate to the organization's purposes/objects.
- b) Give the percentage of the organization's total resources (human, financial, and physical) that will be devoted to doing these activities.

The term **human resources** refers to the number of volunteers and staff and the time they devote to the activity. In estimating the percentage of its human resources the organization expects to use in carrying out its revenue-generating activity, consider how many of the volunteers and staff will be involved, how much of their time will be devoted to these activities, and how much time will be spent organizing, monitoring, and making decisions about the activities. For example, if your charity has 10 employees and two are working half of their time on revenue-generating activities, then 10% of the charity's human resources is used for these activities.

The term **physical resources** refers to the physical assets of the organization, such as a car, building, or office equipment. As with human resources, consider how much of the organization's assets will be used for revenue-generating activities and for how long. For example, if the space in your charity's building is 800 square feet and an office of 200 square feet is used for its only revenue-generating activity, then 25% of the physical resources is used for revenue-generating activities.

- c) Give the percentage of volunteers who carry out these activities. For example, if there are five people who run a shop, four are

volunteers, and one is a paid manager, then 80% of the human resources involved are volunteers.

#### Q14 Political activities

A registered charity may pursue political activities if they are:

- a) non-partisan in nature. A charity must not directly or indirectly support or oppose a political party or candidate for public office. For example, a registered charity cannot purchase tickets (or reimburse its employees for the expense of purchasing tickets) to a fundraising event held by a political party;
- b) connected directly to the charity's purposes. A charity is only permitted to devote its resources to political activities about an issue, policy, or law that is connected to its charitable purposes. For example, a registered charity established for the purpose of wildlife conservation could not engage in political activities related to prison reform;
- c) subordinate to the charity's purposes. A charity can only engage in political activities provided it has satisfied the requirement that it devote substantially all its resources to charitable activities. Generally a registered charity may devote no more than 10% of its resources to political activities.

We consider an activity to be political if a charity:

- a) explicitly makes a call for political action (for example, encourages the public to contact an elected representative or public official and urge them to retain, oppose, or change the law, policy, or decision of any level of government in Canada or a foreign country);
- b) explicitly communicates to the public that the law, policy, or decision of any level of government in Canada or a foreign country should be retained (if the retention of the law, policy, or decision is being reconsidered by a government), opposed, or changed; or
- c) explicitly indicates in its materials (whether internal or external) that the intention of the activity is to incite, or organize to put pressure on, an elected representative or public official to retain, oppose, or change the law, policy, or decision of any level of government in Canada or a foreign country.

#### Note

A political activity also now includes the making of gifts to qualified donees intended for political activities. Under the new rules, when a registered charity makes a gift to a qualified donee and a purpose of the gift was to support the political activities of the recipient, the gift is considered an expenditure on political activities. This means that a registered charity must now declare an amount that it gave to another qualified donee to conduct political activities as part of its own political

activities and count this amount against the allowable limit.

A charity is not necessarily engaging in a political activity when it addresses a government body on legislative and policy matters. When a charity makes a representation (oral or written presentation or brief), whether by invitation or not, to an elected representative or public official, the activity is considered to be charitable provided that it:

- relates to an issue that is connected to the charity's purposes;
- is well-reasoned; and
- does not contain information that the charity knows or ought to know is false, inaccurate or misleading.

However, making representations to elected or public officials cannot be all the charity does and should be subordinate to its charitable purposes; otherwise it may indicate that the charity has an unstated political purpose. For more information on political activities, go to [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities), select "Operating a registered charity," then "Policies and guidance," and see "Political Activities, CPS-022."

#### Q15 Financial transactions with the organization's officials

If the organization plans or has entered into a transaction (for example, financial or real estate) with its officials, founders, members, employees, or any person or organization related to these people, tick **Yes** and describe the transaction.

The information supplied will establish whether the transaction would be consistent with the common law definition of charity and whether it would also comply with the provisions of the *Income Tax Act*. For example, if the organization intends to lend funds to one of its directors, or has done so, we would want to know the amount involved, the terms of the loan (for example, interest payable, the loan repayment schedule, and the guarantee taken), and the position of the individual within the organization.

Similarly, if an individual who serves on the organization's board of directors also serves on the board of a company that will rent space from the organization, state the terms of the lease, including the number of square feet of the space to be rented, the fair market value of the rent for that space, and the monthly rent the company will pay.

#### Q16 Ownership

- a) If the organization owns or expects to own more than 2% of the outstanding shares of any class of shares of a corporation, tick **Yes**. A share represents ownership in a corporation. Some corporations issue more than one class of share, where the holders of different classes of shares are entitled to different treatment, and all holders of the same class of shares are



treated the same. For example, holders of Class A shares have voting rights, but holders of Class B shares do not.

For more information about charities and corporate holdings, go to [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities), select “Charities-related forms and publications” and see Guide T2082, *Excess Corporate Holdings Regime for Private Foundations*.

- b) If the organization owns or has plans to own, any real property (land or buildings), tick **Yes**.

If an organization owns (or intends to own) land or buildings, it may choose to become incorporated for the purpose of holding title to the real property. Incorporation can ensure that a charity is better able to control its assets.

**Note**

An unincorporated charity can have the use of real property where it is held in trust by trustees acting for the organization. Unincorporated organizations should get legal advice before acquiring real property.

## Part 4 – Financial information of the organization

This section must be completed even if the organization is not operating. If the organization has been operating for more than one year, this section must be completed and the organization has to submit a separate copy of its most recent financial statements.

The financial statements submitted with the application are considered separate from the application and will stay confidential.

At a minimum, financial statements should include a statement of revenue and expenditures, as well as a statement of assets and liabilities for a complete fiscal period. The statements should show the different sources of an organization’s income and how the organization spent its money during that period.

### Q17 Proposed budget

If the organization has been operating for more than one year, tick **Attached**.

Enter the organization’s fiscal period end (month and day).

A **fiscal period** is the 12 months (or, for incorporated charities, a period of up to 53 weeks) covered by an organization’s financial statements.

Many organizations select a fiscal period that matches the calendar year (January 1 to December 31). Others select a different fiscal period (for example, April 1 to March 31).

If the organization’s fiscal period end is identified in its governing document, this fiscal period should be the same as what is recorded on the form. If it is different, give an explanation.

Any change in a charity’s fiscal period end affects its obligations under the Act, in particular the

requirement to file information returns. **If we register the organization as a charity, it cannot change its fiscal period without first obtaining our approval.**

### Proposed operating budget for the next fiscal period (covering a 12-month period)

We require a projection of what the organization expects to spend and receive in the next fiscal period to gain a better understanding of how the organization intends to operate. For example, the next complete fiscal period for an organization applying for registration in November 2011, with a fiscal period from July 1 to June 30, is July 1, 2012, to June 30, 2013.

Complete only the categories that relate to your organization’s activities and provide approximate amounts. The amounts may be rounded off to the nearest \$100 or \$1,000, where reasonable.

#### a) Revenue

##### Gifts

A **gift** is a voluntary transfer of property. For more information on gifts, gifting arrangements, and determining the fair market value of transferred property, go to [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities), select “Charities-related forms and publications,” and see “P113, *Gifts and Income Tax*,” and “*Income Tax Technical News, Issue 26*.”

**Line 001 – Gifts from individuals** – Enter the total value of cash and other gifts the organization expects to receive from individual donors.

**Line 002 – Gifts from corporations and businesses** – Enter the total amount the organization expects to receive as gifts from organizations **that are not charities**, such as non-profit organizations or businesses. Enter the name of the donor organization (if known) and the approximate amount to be received.

**Line 003 – Gifts from other registered charities** – Enter the total amount the organization expects to receive as gifts from registered charities. Give the names of the charities donating the gifts, as well as the business numbers (if known) and the approximate amounts you expect to receive. To determine if an organization is a registered charity, you can go to the charities listings at [www.cra.gc.ca/charitylists](http://www.cra.gc.ca/charitylists).

Every gift that a registered charity receives from a qualified donee for political activities counts towards the recipient charity’s limits for political activities.

**Line 004 – Government grants, contributions, or contracts** – Enter the total amount the organization expects to receive from government grants, contributions, and contracts.

**Line 005 – Fundraising activities carried on by the organization itself** – Enter the total income the organization expects to receive from the fundraising activities described in **Q12**. Do not

include amounts received from professional fundraisers or other organizations contracted to raise funds for the organization.

**Line 006 – Fundraising carried on by fundraisers outside of the organization** – Enter the total amount the organization expects to raise from fundraising events or campaigns using a third-party organization, such as a professional telemarketer or fundraising company. You should include the **gross** amount the third-party organization will raise before deductions, such as remuneration and expenses. Attach a copy of any proposed or existing contracts.

**Line 007 – Revenue from the sale of goods, services, or the use of assets** – Enter the total amount the organization expects to generate through regular activities as described in **Q13**. You should enter **gross** amounts before deductions for expenditures such as operating costs. For example, include income from selling goods or services such as operating a catering service, church bookstore, or hospital gift shop; and fees from sources such as subscriptions for magazines, operating a daycare, registrations for seminars and courses, and from students for tuition. Include income earned from the rental of property or buildings owned by the organization.

**Line 008 – Other** – Enter any other income not already reported on **lines 001 to 007**, such as membership dues, interest, and dividends. In the space provided, briefly explain the source of the income and the approximate amount of revenue expected.

**Line 009 – Total estimated revenue from all sources** – Add **lines 001 to 008** inclusive, and enter the total on **line 009**.

#### b) Expenditures Charitable activities

List each of the organization's charitable activities and the corresponding amount the organization expects to spend for each activity in the lines below. If you need more space, attach more pages and refer to those pages on these lines.

**Line 010** – Enter the total amount the organization expects to spend **directly** on each activity. **Enter the total amount the organization intends to spend on its charitable activities only.** Do not include any expenses for activities that are not charitable, such as management, administration, fundraising, or political activities. These expenses should be recorded in the appropriate line numbers below.

In the space provided, briefly describe each charitable activity and the **approximate** amount to be spent on it.

For example, a hospital would include the salaries of the medical and nursing staff that are treating the patients, and those carrying out support services that allow the patient to stay in the

hospital, such as kitchen and housekeeping staff. Include costs for supplies, such as medications and beds. A religious organization would include not only the salary of the person who holds the religious ceremonies, but also the cost of maintaining and heating the building, printing religious materials, and other expenditures required to carry out the charitable activities.

**Line 011 – Gifts to qualified donees** – A registered charity can give property (for example, money, equipment, educational materials, or land) to other organizations, if the other organizations are **qualified donees**. Qualified donees include other registered charities. For the list of registered charities, go to [www.cra.gc.ca/charitylists](http://www.cra.gc.ca/charitylists). For information about other qualified donees, including lists of qualified donees, go to [www.cra.gc.ca/charitiesandgiving](http://www.cra.gc.ca/charitiesandgiving), and select "Other qualified donees listings."

If a registered charity makes a gift to a qualified donee to carry out political activities, the gift itself is considered the donor's political activity and counts towards its allowable limit.

Enter the total value of all gifts the organization plans to make to qualified donees. If you know the names of the qualified donees your organization plans to make gifts to, list the name of each of the qualified donees, and enter the value of each gift that will be made.

**Line 012 – Expenditures incurred for fundraising carried on by the organization itself** – Enter the total amount the organization expects to spend to raise funds **itself** (not through any outside organization). Examples of such disbursements are:

- expenses for fundraising activities, including salaries and overhead costs, promotional materials such as posters and newspaper ads, campaign supplies, electronic data processing, and year-round office expenses directly related to fundraising;
- expenses for the production and distribution of materials promoting the charity and its activities with the main goal of attracting donors and their gifts; and
- costs for direct mail canvassing, including printing, paper, envelopes, and postage.

**Line 013 – Expenditures incurred for paying fundraisers outside of the organization** – Enter the total amount the organization expects to spend on raising funds by using the services of another entity or individual. Examples of such disbursements are:

- fees the charity paid to outside fundraising consultants or agencies (or amounts retained by them); and

- all expenses incurred for fundraising activities, including overhead costs, promotional materials, campaign supplies, electronic data processing, and year-round office expenses directly related to fundraising.

**Line 014 – Expenditures for the sale of goods, services, or use of assets (described in Q13) –**

Enter the total costs associated with the sale of the organization’s goods or services, or the use of the charity’s assets. For example, a hospital could be operating a coffee shop in the facility, and be using the proceeds from the sales to run its charitable activities. In this case, you would enter the costs associated with operating the coffee shop such as employee salaries, maintenance costs, and the cost of goods including coffee and food.

**Line 015 – Expenditures incurred for political activities –** Enter the total amount the organization expects to spend on political activities as described in Q14, such as letter-writing campaigns, public rallies, and lobbying. If a registered charity makes a gift to a qualified donee to carry out political activities, the gift is considered the donor’s political activity.

**Management and Administration**

Enter the total amount your organization intends to spend on management and administration in the lines below.

**Line 016 – Remuneration –** Enter the total amount the organization will pay persons with management or administrative roles (for example, salaries, wages, commissions, bonuses, fees, and honoraria), plus the fair market value of any benefits (for example, the private use of a car or office space).

**Note**

Some expenses may be prorated between charitable expenses and management and administrative expenses. For example, if an employee is hired to manage the charitable activities of the organization, but is also responsible for the organization’s bookkeeping, this employee’s salary should be prorated between time spent on managing the organization’s charitable activities, and time spent maintaining the organization’s books and records. The part of the salary for managing the organization’s charitable activities should be reported on **line 010**, and the part for managing the books and records should be reported on **line 016**.

**Do not include** reimbursements to directors or trustees for expenditures related to carrying out the duties of these positions (for example, a director’s travel expenses and out-of-town accommodation to attend a board meeting). These expenses are considered to be associated with occupying the position of director/trustee, and are not considered to be charitable, management, or administrative expenses. These expenses should be recorded on **line 021 or 022**, as appropriate.

Provincial/territorial law determines the circumstances under which a charity’s directors or trustees can be compensated. Some provinces permit a charity to pay its directors or trustees for any services they provide to the charity. However, in general, a charity cannot compensate its directors or trustees simply for occupying the position of director or trustee. If an organization is not certain about what compensation it can provide to its directors or trustees, it should get legal advice.

**Line 017 – Accounting and legal services –** Enter the total amount to be spent on accounting and legal fees not directly related to the charitable activities. For example, a charity with an object to relieve poverty by offering legal advice to the poor, would not include the salary of the lawyer providing the advice.

**Line 018 – Occupancy costs –** Enter the total amount to be spent on occupancy costs (such as rent, mortgage payments, building maintenance, insurance, heat, and electricity) **not** related to the organization’s charitable activities. Do not include amounts already reported on **line 010**.

**Note**

Occupancy expenses may need to be prorated between charitable expenses and management and administrative expenses. For example, a building may be used mainly for a drop-in program for people with disabilities and include offices for the bookkeeper, director of corporate fundraising, and administrative director. All expenses associated with maintaining the building (such as, rent, insurance, heat, and electricity) would need to be prorated between the amount of space used on the charitable activities (**line 010**) and the administrative activities (**line 018**).

**Line 019 – Supplies and equipment –** Enter the total amount to be spent for items such as office supplies, telephone and fax costs, as well as other items the organization uses (for example, postage stamps, fax machines, envelopes, photocopiers), not related to the organization’s charitable activities.

**Line 020 – Printing, publications, and advertising –** Enter the total amount to be spent on the production and distribution of promotional materials not directly related to the organization’s charitable activities. For example, if a hospital that operates a coffee shop also issues flyers promoting its menu, this promotional cost is not directly related to the charitable activities, and should be entered on this line. Also, an organization that maintains a Web page, which is not being used to promote its charitable activities, should enter any costs associated with the maintenance of the Web page on this line.

**Line 021 – Travel –** Enter the total amount spent on travel costs which are not related to operating your charitable activities, or costs that are considered management and administrative

expenses (amounts already included on **line 010 or 016**). For example, travel expenses and out-of-town accommodation for a director/trustee to attend a board meeting. **See the note under line 016.**

**Line 022 – Other** – Enter the total amount for any other expenditures and give a brief description of the expense. For example, the amount could include bank charges and the cost of maintaining life-insurance policies that donors have given to the organization.

**Line 023 – Total estimated expenditures** – Add **lines 010 to 022** inclusive, and enter the total on **line 023**.

#### c) Revenue and expenditures outside of Canada

If any of the amounts reported in section a), **Revenue**, are from outside of Canada, name the source of the revenue and the corresponding amount. If any of the expenditures in section b), **Expenditures**, are incurred for activities outside of Canada (activities described in **Q11c**), give the location (country, including region) where the expenditures will be made, the intended activity and/or recipient, and the amount of money and/or value of the property involved.

#### d) Assets and Liabilities

##### Assets

**Line 030 – Cash, bank accounts, and short-term investments** – Enter the amount or approximate amount, if the actual amount is unknown, of cash, bank accounts, and readily available investments that the organization expects to have by the end of its next fiscal period.

**Line 031 – Long-term investments** – Enter the amount or approximate amount, if the actual amount is unknown, of any long-term investments that the organization expects to have by the end of its next fiscal period.

**Line 032 – Capital assets** – On the lines of the form, list each of the capital assets (for example, community hall, playing fields, and vehicles) that the organization expects to have by the end of its next fiscal period and the cost or fair market value. Give the total value of these capital assets on **line 032**.

**Line 033 – Total assets** – Add **lines 030 to 032** inclusive, and enter the total on **line 033**.

##### Liabilities

**Line 034 – Total Liabilities** – On the lines of the form, specify the nature of the liability (for example, mortgage, amounts owed for services received, amounts owed to retired employees) and the approximate dollar amount the organization expects to owe by the end of the next fiscal year. Give the total value on **line 034**.

## Part 5 – Information about the organization's officials

### Q18 Public information

#### Note

If the organization is registered as a charity, the full names and positions of the officials will be available to the public.

Directors, trustees, officers, and like officials are individuals who make up the organization's elected or appointed governing board. These people hold positions such as chair, president, treasurer, and secretary, positions that are usually identified in the organization's governing document.

Give us the full names of all the organization's directors, trustees, officers, or like officials, and their position within the organization (for example, treasurer, board member, trustee, or religious leader). If there is not enough space on the application, attach a separate sheet.

Full name includes at least the first name and last name (surname). Where a particular name is shared by two or more members of the governing body, include additional given names or initials to clearly identify each individual. For a congregation, include the name of the religious leader in charge, even if this person is not a director or trustee.

#### Confidential information

#### Note

The address, telephone number, occupation, and dates of birth of officials will not be made public. This information will remain confidential, even if the organization is registered as a charity.

Information from this column will stay confidential and will not be made publicly available except in circumstances where the release of any or all of the information is required by law or, in certain exceptional circumstances, where it is permitted by law.

According to the *Income Tax Act*, circumstances where the law would require or permit the disclosure of such information includes a court order, warrant, or subpoena issued for criminal proceedings initiated under any act of Parliament, or 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 provides for the imposition or collection of a tax or duty.

Other circumstances where we are required or permitted by law to disclose certain records would include requests made under the authority of the *Auditor General Act*, warrants issued by the *Canadian Security Intelligence Service Act*, and enquiries from the Department of Finance Canada for information to form or evaluate fiscal policy.



Under “Confidential information,” we need the home address (including postal code), telephone number, occupation, and date of birth for each director, trustee, or like official of the organization.

If any of the directors or like officials live outside Canada, include the name of the country, as well as the postal code or its equivalent, as part of their home address.

Each director and like official must give their date of birth and home address to help with the administering and enforcing of the *Income Tax Act*. The date-of-birth information provides further means of identification of these individuals who are fiscally accountable for the management of the charity.

## Part 6 – Confidential Information

### Note

All the information given in this part is confidential, subject to the limits identified above.

#### Q19 Physical location of the organization

Some organizations are physically located at an address other than their mailing address or the address where they keep their books and records. Give either a complete street address or a legal description of the physical location (for example, a lot or concession number) that clearly shows where the organization carries out its activities. If the organization uses more than one location, give us the location where most of the organization’s activities take place. A post office box number or rural route number alone is not sufficient.

#### Q20 Physical location of books and records

Give either a complete street address or a legal description of the physical location (for example, a lot or concession number) that clearly shows where the organization will keep its books and records. A post office box number or rural route number is not sufficient.

#### Q21 Authorized representative/contact person

If one of the directors or trustees listed in Q18 is the authorized representative of the organization, give that person’s name. However, if the authorized representative is not a director or trustee of the organization, give the person’s name, full mailing address, telephone number, and fax number. **Correspondence will be addressed to the person identified in this section as the organization’s authorized representative.** If the authorized representative changes, notify us in writing.

## Part 7 – Final steps and certification

Make sure that the application is dated and signed by **two** individuals authorized to sign for the organization, and give their position within the organization. The application will not be processed if this part is not completed properly. Directors, trustees, treasurers, or any officer holding a position of responsibility within the organization can sign the application.

We will accept a completed original or faxed application that includes all of the necessary supporting materials.

**The organization’s treasurer** should sign any financial statements that have not been professionally audited.

### Electronic mailing list

Anyone can subscribe, free of charge, to our electronic mailing list, and we will send an email whenever we post new information of interest to charities. Subscribe by going to [www.cra.gc.ca/charitiesandgiving](http://www.cra.gc.ca/charitiesandgiving) and, under “Stay connected,” see “electronic mailing list.” Anyone interested in the charitable sector should sign up for this service.

## Need more information?

### Web site

Charities newsletters, policies, and other important information about charities can be found at [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities). We regularly post policy and legislative amendments on our Web site.

### Telephone numbers

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)

### Fax numbers

The Directorate's fax numbers are:

- 613-952-6020 (Determinations)
- 613-954-8037 (Client Service)
- 613-957-8925 (Monitoring)

## Your opinion counts!

We review our publications every year. If you have any comments or suggestions that would help us improve this guide, we would like to hear from you. You can email your comments or suggestions to [charities-bienfaisance@cra.gc.ca](mailto:charities-bienfaisance@cra.gc.ca).

You can also send your comments to:

**Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5**