



Canada Revenue  
Agency

Agence du revenu  
du Canada

# Completing the Registered Charity Information Return



CANADA 150

## Is this guide for you?

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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, and Form TF725, Registered Charity Basic Information Sheet.

All references to a charity, on all forms and in this guide, include registered national arts service organizations (RNASO). The term **charitable programs** should be interpreted as the work the charity carries on to fulfill its purpose(s).

To find Form T3010 and other forms and publications, go to [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving), and select “Find a form or publication.” You can also call Client Service at 1-800-267-2384.

## Glossary

For definitions of key terms in this guide, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), and under “Related links,” select “Glossary.” The terms in this glossary do not replace enacted or proposed law.

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La version française de cette publication est intitulée Comment remplir la déclaration de renseignements des organismes de bienfaisance enregistrés.

## What's new

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### **Electronic Mailing List**

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 [cra.gc.ca/list](http://cra.gc.ca/list) 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 Canada Revenue Agency information that you have requested.

### **Online filing for charities is coming in 2018!**

Starting in late 2018, registered charities will be able to file their annual Form T3010, Registered Charity Information Return online through the Canada Revenue Agency's My Business Account (MyBA). Charities can sign up ahead of time for MyBA at [cra.gc.ca/businessonline](http://cra.gc.ca/businessonline). More information about online filing will soon be available at [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving).

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## Before you start

### What is a complete information return?

A complete information return includes:

- Form T3010, Registered Charity Information Return
- Form TF725, Registered Charity Basic Information Sheet
- a copy of the charity's own financial statements, including notes to the financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet, with all the required information
- if applicable—Form RC232-WS, Director/Officer Worksheet and Ontario Corporations Information Act Annual Return, or Form RC232, Ontario Corporations Information Act Annual Return
- if applicable—Form T1236, Qualified donees worksheet / Amounts provided to other organizations
- 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, Gifts in kind
- if applicable—Schedule 6, Detailed financial information
- if applicable—Schedule 7, Political activities
- if applicable—Form T2081, Excess Corporate Holdings Worksheet for Private Foundations

### Mail the complete information return to:

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

### Reminders

**Do not attach correspondence or copies of governing documents to the charity's information return.** These should be mailed separately to the address above.

Some sections 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 room 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 and a label from Form TF725, Registered Charity Basic Information Sheet.

To change your charity's mailing address, use the blank box on the printed information side of Form TF725.

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

### When does a registered charity have to file its information return?

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-end is 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 1-800-959-5525.

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 at [corporationscanada.ic.gc.ca](http://corporationscanada.ic.gc.ca). For contact information on provincial or territorial incorporation, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select "Resources for charities and donors," and see "Other government resources for donors."

#### Note

Registered charities in the province of Quebec have to file a provincial annual return in addition to Form T3010, Registered Charity Information Return. For more information about the province's filing requirements, call Revenu Québec at 1-800-567-4692.

### What happens if a registered charity does not file its information return?

If a charity does not file its information return, its registered status can be revoked and as a result, it would:

- 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 [cra.gc.ca/charities](http://cra.gc.ca/charities), and select "Revoking registered status."

### What information is confidential?

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 at [cra.gc.ca/charitylists](http://cra.gc.ca/charitylists).

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 started under:
  - any act of Parliament
  - any legal proceedings relating to the administration or enforcement of the Income Tax Act, the Canada Pension Plan, the Unemployment Insurance Act, or the Employment Insurance Act
  - any other act of Parliament or law of a province that allows for the imposition or collection of a tax or duty
- the Auditor General Act
- warrants issued under the Canadian Security Intelligence Service Act
- enquiries from the Department of Finance Canada for information to form or evaluate fiscal policy

#### Note

Section E: Certification is not confidential. Although this information is not posted on our webpages, it is available to the public on request.

## Notes on filling out the information return

Make sure you file the correct version of Form T3010 for the charity's fiscal period-end.

- Charities with a fiscal period ending **on or after January 1, 2017**, should use Form T3010 (17), Registered Charity Information Return
- Charities with a fiscal period ending between **January 1, 2016, and December 31, 2016, inclusive** should use Form T3010 (16)
- Charities with a fiscal period ending between **January 1, 2013, and December 31, 2015, inclusive** should use Form T3010 (13), or Form T3010 (14), or Form T3010 (15)

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 to the nearest Canadian dollar in the proper spaces. Do **not** show cents (for example, report \$125,754, **not** \$125,753.53). Do not enter more than one amount in a space.

Report financial information in **either** Section D **or** Schedule 6 of Form T3010. Do not fill out both, or parts of both.

Section E: Certification must be signed by a person who has authority to sign on behalf of the charity.

Mail all the required, completed forms to us with applicable attachments. Keep a copy for the charity's records.

Certain religious organizations may be exempt from completing some questions on Form T3010 if they meet the following three conditions:

- existed on December 31, 1977
- have never issued any official donation receipts for tax purposes
- have never, directly or indirectly, received gifts from another registered charity that issues official donation receipts

Written confirmation is required from the Charities Directorate for organizations to qualify for this exemption/status.

If, on Form TF725, Registered Charity Basic Information Sheet, there is a message about the charity meeting the criteria for exemption, you do **not** have to include information for the following areas on Form T3010:

- Section C, lines 5030, 5031, 5032, 5450, and 5460
- Schedule 2, line 200, amounts in the table, and line 230
- Schedule 3, 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

On Form T1236, Qualified donees worksheet / Amounts provided to other organizations, you do not have to fill out the amounts of gifts to qualified donees.

## After you send your completed information return

### Form T1242, Registered Charity Information Return Summary

After we have received and processed the charity's information return, we will send you Form T1242, Registered Charity Information Return Summary. Form T1242 shows the charity's reported and, if necessary, recalculated financial totals. **Keep Form T1242 for your records.**

To confirm that we have posted the correct information, go to [cra.gc.ca/charitylists](http://cra.gc.ca/charitylists).

### How do I change an information return?

If you need to change your charity's information return **after** you have mailed it, fill out and send us Form T1240, Registered Charity Adjustment Request. You can get this form by going to [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving), and selecting "Find a form or publication." You can also call Client Service at 1-800-267-2384.

Send the completed Form T1240 to the address on the form, or fax it to us at 613-957-8925.

**Keep a copy for the charity's records.**

## Form TF725, Registered Charity Basic Information Sheet

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Form TF725, Registered Charity Basic Information Sheet, is an important part of the information return package that is mailed to registered charities.

The pre-printed information on Form TF725 shows what we have in our records. Review the information to make sure that it is correct, complete and current.

Attach Form TF725 to the information return when you file it.

The person who signs Form T3010 is also certifying that the information on Form TF725 is correct, complete, and current.

Some information **cannot** be changed directly on Form TF725. This information includes:

- legal name of the charity
- charity's designation
- charity's fiscal period-end

To ask to have such information changed, send us a letter separate from the return, signed by an authorized representative, with supporting documentation.

If you have asked for changes, but they do not appear on Form TF725, contact Client Service at 1-800-267-2384.

If your previous return was filed late, we will not automatically send you Form TF725. Contact Client Service to request the form.

For more information on Form TF725, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select "Operating a registered charity," and see "T3010 charity return – Filing information."

### Bar code label side

#### Name of registered charity

The name of the charity on Form TF725 is the name we have in our records. If the charity has made any changes to this name, it must send us an official copy of the amendment that shows the changes to its governing documents. We cannot amend our records until we receive the appropriate supporting documentation.

#### Mailing address

To change your charity's mailing address, use the blank box on the right side of the front page.

#### Peel-off bar code labels

To help us process the charity's return, attach the peel-off labels to the completed return, and to all documents or separate sheets that you add.

### Reverse side

#### Designation

If the designation that appears on Form TF725 is not correct, fill out and send us Form T2095, Registered Charities: Application for Re-Designation. To get this form, go to [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving), and select "Find a form or publication" and then "View more lists – Listed by number." You can also call Client Service at 1-800-267-2384.

#### Fiscal period-end

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

The **fiscal period-end** is always stated as month and day only (for example, March 31). The phrase **fiscal period ending** includes the year, because it identifies one fiscal period that ends in that year.

A registered charity must get our permission before changing its fiscal period-end, since this change affects the charity's filing obligations. For more information, see **fiscal period** in our online glossary.

#### Registration date

The registration date is the effective date as it appears on the notice we sent when the charity was registered.

However, if the charity was revoked and later re-registered, the effective date of registration will be the **date of revocation**, not the original date of registration. For more information, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select "Applying for registration," and see "Re-registration."

#### BN/Registration number

The business number (BN), or registration number, is the number on file with the Charities Directorate and includes the "RR" charity account identifier. For a definition of **BN**, see our online glossary. A BN cannot be changed.

#### Phone number, fax number, email address, and website address

Phone and fax numbers, as well as email and website addresses, will help us to contact the charity if needed. This information is also important to the public, who may want to contact the charity.

To correct or update this information, use the blank space on the right side of the form.

#### Public contact name or position

The public contact name or position is the person the public can contact to find out about the charity (for example, "Oliver Patrick" or "Treasurer").

To correct or update this information, use the blank space on the right side of the form.

## Names the charity is known by, other than its registered name

Some registered charities use, and are widely known by, names other than their registered name (also known as operating or trade names). For example, a charity may be known by an acronym of its registered name. If the charity has become well known by a name or names other than its registered name, use the blank space on the right side of the form to add the name(s). This does not change the charity's registered name.

## Program areas and field codes

This section lists the primary field codes related to the charity's activities. These codes are based on either the information the charity gave when it was registered or on a previous return.

For more information, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select "Operating a registered charity," then "T3010 charity return – Filing information," and see "Form TF725, Registered Charity Basic Information Sheet."

## Completing Form T3010, Registered Charity Information Return

### Section A – Identification

**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), tick **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, tick **yes**.

Record the name and the BN/registration number of the other organization in the proper spaces.

**A2 – Line 1570** – If the organization is no longer operating, or no longer wants to be registered, tick **yes**. Attach a letter asking us to revoke the charity's registration. If you have already sent us this request, contact us to make sure that the charity's registration has been revoked. If 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 [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving), select "Find a form or publication," and see "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 [cra.gc.ca/charities](http://cra.gc.ca/charities), select "Operating a registered charity," then "Making changes," and see "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, tick **yes**. This information is on the notice we sent you when the charity was registered and on Form TF725, Registered Charity Basic Information Sheet. If you tick **yes**, you must fill out Schedule 1, Foundations.

### Section B – Directors/trustees and like officials

It is **mandatory** for directors/trustees and like officials to give information such as their dates of birth and home addresses so that the CRA is able to identify the individuals who are responsible for managing the charity.

**B1** – You **must** fill out Form T1235, Directors/Trustees and Like Officials Worksheet, or a list that includes the same information.

Charities incorporated under the Ontario Corporations Act must also fill out Form RC232-WS, Director/Officer Worksheet and Ontario Corporations Information Act Annual Return, or Form RC232, Ontario Corporations Information Act Annual Return.

For more information, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select "Operating a registered charity," then "T3010 charity return – Filing information," and see "Important information for registered charities incorporated, continued, or amalgamated in Ontario and subject to the Ontario Corporations Act."

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 on the form.

### Section C – Programs and general information

**C1 – Line 1800** – If the charity was active during the fiscal period, tick **yes**.

If the charity was not active, tick **no**. This means that during the **entire** fiscal period, the charity did not use any of its resources to carry out its charitable activities, or to further the charitable purposes for which it was established. 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 or volunteers, and through 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** send documents such as annual reports in place of describing the charity's activities in question C2. **Do not** report information on fundraising activities here.

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 programs.

We operate a food bank, a clothing give-away program, and a daycare centre.

We financially support overseas missionary activities by gifting funds to our denomination headquarters, which is a registered charity.

We operate a senior-care program two times a week.

**C3 – Line 2000** – If the charity made gifts to qualified donees or other organizations, including designated gifts and gifts intended for political activities, tick **yes**. If you tick **yes**, you **must** fill out and attach Form T1236, Qualified donees worksheet / Amounts provided to other organizations. Instructions on filling out 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 [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving), select "Find a form or publication," and see "P113, Gifts and Income Tax 2016."

For more information about charities that make designated gifts, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select "Operating a registered charity," then "Gifting and receipting," and under "Receiving gifts," see "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, tick **yes**. These intermediaries include agents, joint ventures, and contractors, but **not** qualified donees.

If you tick **yes**, you must fill out 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.

For more information about carrying on activities outside Canada, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select "Policies and guidance," and under "Operating a registered charity," see "Canadian registered charities carrying out activities outside Canada, CG-002."

**C5 – Political activities** – Although a registered charity cannot be established for a political purpose, it may choose to advance its charitable purposes by taking part in political activities under certain conditions.

A registered charity can pursue political activities if the activities are all of the following:

- **non-partisan.** A charity cannot directly or indirectly support or oppose a political party or candidate for public office. For example, a registered charity cannot buy tickets (or reimburse its employees for the expense of buying tickets) to a fundraising event held by a political party
- **connected directly to the charity's purposes.** A charity can only devote its resources to political activities related to 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
- **subordinate to the charity's purposes.** A charity can only engage in political activities if it has satisfied the requirement that it devotes substantially all of 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 does any of the following:

- makes a call for political action (for example, encourages the public to contact an elected representative or public official and urge them to keep, oppose, or change a law, policy, or decision of any level of government in Canada or a foreign country)
- communicates to the public that the law, policy, or decision of any level of government in Canada or a foreign country should be opposed, changed, or kept (if keeping the law, policy, or decision is being reconsidered by a government)

- indicates in its materials (whether internal or external) that the intention of the activity is to incite, or to put pressure on, an elected representative or public official to keep, oppose, or change the law, policy, or decision of any level of government in Canada or a foreign country

#### Note

As of June 29, 2012, a political activity includes making gifts to qualified donees that are intended for political activities. Under the new rule, when a registered charity makes a gift to a qualified donee and it can reasonably be considered that 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 has to 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 if it is all of the following:

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

If making representations to elected or public officials is all the charity does, or is a substantial focus, the activity would no longer be subordinate to its charitable purposes and could indicate that the charity has an unstated political purpose.

For more information about charities and political activities, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select "Resources for charities and donors," and see "Resources for charities about political activities."

**C5(a) – Line 2400** – If the charity carried out any political activities during the fiscal period, including making gifts to qualified donees that were intended by the donor for political activities, tick **yes**.

If you ticked **yes** on line 2400, fill out Schedule 7, Political activities, Table 1 and Table 2, and Form T1236, Qualified donees worksheet / Amounts provided to other organizations.

**C5(b) – Line 5030** – Enter the total amount gifted, spent, or both by the charity on these political activities.

**C5(c) – Line 5031** – Of the amount on line 5030, enter the total amount of gifts made to qualified donees.

The charity should only report gifts to other qualified donees that were intended for political activities. The charity is not responsible for tracking and reporting how the funds were spent. Regardless of whether the funds were ultimately used for political activities, if a purpose of the gift was to fund political activity, it should be reported on line 5031.

**C5(d) – Line 5032** – Enter the total amount received from outside Canada that was directed to be spent on political activities. If an amount is entered, fill out Schedule 7, Table 3, Funding from outside Canada for political activities.

This question only addresses the donor's **intent** for the funds. The charity has to report the total amount that the foreign donor directed it to spend on political activities, whether or not the amount was spent.

**C6 – Lines 2500 – 2660** – Tick **all** applicable fundraising methods used by the charity during the fiscal period. For more information, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select "Policies and guidance," and under "Operating a registered charity," see "Fundraising by registered charities, CG-013."

**C7 – Line 2700** – If any third party fundraisers were paid during the fiscal period, tick **yes**. A third party fundraiser is a company or individual not employed by the charity that solicits funds for the charity. If you tick **yes**, you must answer questions (a) to (d), and fill out 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** – Tick **all** the methods that show how you pay your fundraisers.

**C7(d) – Line 2800** – If fundraisers issued official donation receipts for the charity, tick **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, 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, tick **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, tick **yes**. If you tick **yes**, you must fill out and send us Schedule 3, Compensation.

**C10 – Line 3900** – Tick **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 tick **yes**, for each donation or series of donations that total(s) \$10,000 or more, you must fill out Table 2 – Information about donors not resident in Canada, in Schedule 4, Confidential data.

**C11 – Line 4000** – If the charity received gifts in kind (non-cash gifts) for which it issued official donation receipts, tick **yes**. If you tick **yes**, you must fill out Schedule 5, Gifts in kind.

**C12 – Line 5800** – If the charity acquired a non-qualifying security during the fiscal period, tick **yes**. For a definition of **non-qualifying security**, see our online glossary.

**C13 – Line 5810** – If the charity allowed a donor to use any of its property (a loanback) during the fiscal period, tick **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, tick **yes**. For more information, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select “Operating a registered charity,” and see “Gifting and receipting.”

**C15 – Line 5830** – If the charity has **direct** partnership holdings either as a limited partner or a general partner, tick **yes**.

If the charity does not have partnership holdings, or if all such holdings are **indirect**, tick **no**.

The following are examples of when a charity does not have to report holdings either as a limited partner or a general partner:

- it has holdings in mutual fund trusts, mutual 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)

## Section D – Financial Information

Fill out **either** Section D or Schedule 6, Detailed financial information.

Skip this section if **any** of the following applies to the charity:

- The charity’s gross revenue is **more** than \$100,000.
- The amount of all property (for example, investments or rental properties) not used in charitable activities or administration is **more** than \$25,000.
- The charity has permission to accumulate property during this fiscal period.

### Note

When you fill out **either** Section D or Schedule 6, make sure that you round all amounts to the nearest single Canadian dollar.

## D1:

**Line 4020** – Tick the box that identifies the accounting method the charity uses.

Financial information prepared on an accrual basis records revenue in the fiscal period in which the charity earned it, even if the charity receives the revenue after the end of the fiscal period. Similarly, the charity records an expenditure in the fiscal period that the charity incurred it, even if the charity pays this bill in the next period.

Financial information prepared on a cash basis records only revenue or expenditures the charity received or paid during the fiscal period.

## D2 – Summary of financial position:

**Line 4050** – If the charity owns land, buildings, or both, tick **yes**.

**Line 4200** – Enter the total amount of **all** of the charity’s assets (including land and buildings) at their cost to the charity, or, if an asset was donated, at fair market value when the gift was made.

### Note

Line 4200 does not have to balance with line 4350. A charity’s accounting system will usually have a balancing account such as net assets, surplus, or deficit.

**Line 4350** – Enter the total amount of the charity’s liabilities.

**Line 4400** – If the charity borrowed from, loaned to, or invested with any non-arm’s length persons in the fiscal period, tick **yes**.

For a definition of **arm’s length**, see our online glossary.

## D3 – Revenue:

**Line 4490** – If the charity issued official donation receipts for donations in the fiscal period, tick **yes**.

**Line 4500** – Enter the total eligible amount of all gifts received by the charity in the fiscal period for which official donation receipts were or will be issued. Amounts received through payroll deductions from Employee charity trusts should also be reported on this line.

Do not include gifts received from other Canadian registered charities. Report those amounts on line 4510.

**Line 4505** – Enter the value of all 10-year gifts received. This amount could also be included on lines 4500, 4510 to 4630, and 4650. For a definition of **10-year gift**, see our online glossary.

**Line 4510** – Enter the total amount of funds and value of property received from other registered charities.

### Note

Official donation receipts for income tax purposes should **not** be issued for amounts received from other registered charities.

**Line 4530** – Enter the total amount of all other gifts for which official donation receipts were **not** issued, excluding amounts on lines 4575 and 4630. **Do not include** revenue from governments or from fundraising on this line.

**Line 4565** – The charity may have received revenue from any level of government in Canada, including revenue received from government grants, contributions, and contracts for goods and services supplied directly to government. If so, tick **yes**. If you tick **yes**, you must enter an amount on line 4570.

**Line 4570** – Enter the total amount received.

**Line 4571** – Enter the charity’s total amounts from all sources outside Canada (both government and non-government) included on line 4500, for which official donation receipts were issued.

**Line 4575** – Enter the charity’s total amounts from all sources outside Canada (both government and non-government), for which official donation receipts were **not** issued.

**Line 4630** – Enter the total gross amount of all revenue from fundraising activities, including the gross amounts from activities carried on by the charity (for example, collection boxes and loose collections) and by third party fundraisers, for which official donation receipts were **not** issued. Revenue for which official donation receipts were issued should be reported as gifts on line 4500.

**Line 4640** – Enter the gross revenue received from the sale of all goods and services to individuals or organizations (except amounts reported on lines 4570 and 4630). Revenue from the sale of goods and services to governments should be reported on line 4570. Revenue from the sale of goods and services for fundraising purposes should be reported on line 4630.

**Line 4650** – Enter the total of all other revenue received by the charity that is not already included in the amounts above. If applicable, include any goods and services tax/harmonized sales tax (GST/HST) and provincial sales tax (PST) rebates on this line, as well as income from the rental or leasing of any equipment or other resources.

#### Note

Government rebates such as GST/HST and PST rebates should not be included if the amount to be rebated has not been included as an expense.

**Line 4700** – Enter the total of lines 4500, 4510, 4530, 4570, 4575, 4630, 4640, and 4650.

## D4 – Expenditures:

**Line 4860** – Enter the total amount paid or incurred for professional or consulting services, such as legal, accounting, or fundraising services.

**Line 4810** – Enter the total amount paid or incurred for travel and vehicle expenses. Include travel and accommodation costs, and vehicle costs such as gas, repairs, upkeep, and lease payments.

**Line 4920** – Enter the total expenditures not included on lines 4860 and 4810. This line can include expenditures on charitable activities, and grants that have to be returned (if using an accrual basis).

**Line 4950** – Enter the total of lines 4860, 4810, and 4920.

**Line 5000** – Enter the part reported on line 4950 that represents all expenditures on charitable activities, except for gifts to qualified donees. Examples include:

- running the charity’s day-to-day programs
- occupancy costs (such as rent, mortgage payments, hydro, repairs, and insurance) for buildings used to carry out charitable activities
- most salaries
- education and training for staff and volunteers

**Do not include** expenditures for management, administration, fundraising, or political activities on this line.

**Line 5010** – Enter the part reported on line 4950 that represents management and administrative expenditures. These may include expenses for:

- holding meetings of the board of directors
- accounting, auditing, personnel, and other administrative services
- buying supplies and equipment, and paying occupancy costs for administrative offices
- applying for grants or other types of government funding, and gifts from other qualified donees (usually foundations)

Some expenditures can be considered partly charitable and partly management and administration, such as salaries and occupancy costs. In these cases, divide the amounts accordingly between lines 5000 and 5010. Expenditures must be allocated consistently and on a reasonable basis.

**Line 5050** – Enter the total expenditures for all gifts to qualified donees.

**Line 5100** – Enter the total of lines 4950 and 5050.

## Section E – Certification

The return **must** be signed by a person who has the authority to sign for the charity. By signing the return, the individual certifies “to the best of their knowledge” that it is correct, complete, and current. This person is responsible for getting the most accurate information possible to be reported on the return.

Certification applies to all parts of the charity’s return:

- the completed Form T3010, Registered Charity Information Return, including all applicable schedules
- the Form TF725, Registered Charity Basic Information Sheet
- the charity’s attached financial statements (the charity’s treasurer should sign any financial statements that have not been professionally prepared)
- the completed Form T1235, Directors/Trustees and Like Officials Worksheet, or a list of directors/trustees or like officials, with all required information
- if applicable—the completed Form RC232-WS, Director/Officer Worksheet and Ontario Corporations

Information Act Annual Return, or Form RC232,  
Ontario Corporations Information Act Annual Return

- if applicable—the completed Form T1236, Qualified donees worksheet / Amounts provided to other organizations, or a list of qualified donees and amounts given to other organizations, with all required information
- if applicable—the completed Form T2081, Excess Corporate Holdings Worksheet for Private Foundations
- all other attachments containing required information

## Section F – Confidential data

The information you enter in this section is confidential and will not be available to the public.

**F1** – In the first column, enter the physical address of the charity. This means the address where the charity is located, including the street number; street name; apartment, suite, or lot and concession number; city; province or territory; and postal code. A post office box or a rural route number alone is not enough.

In the second column, enter the address in Canada where the charity's books and records are kept. This address has to be complete and include the street number; street name; apartment, suite, or lot and concession number; city; province or territory; and postal code. A post office box or a rural route number alone is not enough.

If the area does not have street names or numbers, enter a description that will easily allow a person to locate the office (for example, the first red house eastbound on Highway 4 from Oldtown).

For more information on books and records, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select "Operating a registered charity," and see "Books and records."

**F2** – Enter the requested information about the individual who prepared the charity's information return.

## Schedule 1, Foundations

**1 – Line 100** – If the foundation acquired control of a corporation in the fiscal period, tick **yes**.

"Control" usually means that the foundation owns, or the foundation plus persons not dealing with it at arm's length own, more than 50% of a corporation's issued share capital with full voting rights. However, the foundation will not be considered to have acquired control if it has not bought or otherwise acquired for consideration more than 5% of any class (voting or otherwise) of shares of the corporation.

A foundation that receives a **gift** of shares in the year that results in the foundation having control of a corporation will only be considered to have acquired control if, in the current or any previous year, it bought or otherwise acquired shares for consideration that total more than 5% of the issued shares of any class of the capital stock of the corporation.

If the same foundation were to **buy** or otherwise acquire shares of the same corporation for consideration that, when

added to any shares previously bought or otherwise acquired for consideration, are more than 5% of the issued shares of any class of the capital stock of the corporation, the foundation will be considered to have acquired control of the corporation.

By acquiring control of a corporation, a public or private foundation risks the revocation of its charitable status.

A private foundation that has a divestment obligation percentage at the end of the year for a class of shares of the capital stock of a corporation also runs the risk of revocation. For more information, go to [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving), select "Find a form or publication," and under "View more lists – Listed by number," see "T2082 Excess Corporate Holdings Regime for Private Foundations."

For more information about control of a corporation, go to [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving), select "Find a form or publication," and under "View more lists – Listed by number," see "IT64R4 CONSOLID Corporations: Association and Control."

**2 – Line 110** – If the foundation incurred debts (other than for current operating expenses) related to the buying and selling of investments or in administering charitable activities during the fiscal period, tick **yes**.

Public and private foundations are not allowed to incur debts other than in the situations described above.

Debts incurred for **current operating expenses** are usually short-term debts. This allows a foundation to have accounts payable, such as salaries payable, rent payable, or an amount due on account with their office supplies distributor.

Debts incurred in connection with the **buying and selling of investments** includes debts such as brokerage fees and other incidental amounts related to the buying or selling of investments. Debts to acquire investments such as shares or other securities are also acceptable.

Debts for **administering charitable activities** must be directly linked to the charitable activities of the foundation. The debts can include short-term debts, such as for current operating expenses, and debts of larger amounts and longer terms incurred in buying an asset used directly in charitable activities, such as a loan to buy a vehicle used to deliver meals to the poor.

### Note

Questions 3 and 4 apply to private foundations only.

**3 – Line 120** – If the private foundation held any shares, rights to acquire shares, or debts owing to it that could be defined as a non-qualified investment during the fiscal period, tick **yes**.

Non-qualified investments (debts, shares, or rights to a share) may result in a tax payable by the debtor or corporation if the private foundation receives interest or dividends on these investments, falling short of an amount based on the prescribed rate (section 4301 of the Income Tax Regulations). For more information, go to [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving), select "Find a form or publication," and under "View more lists – Listed by

number," see "T2140 Part V Tax Return on Non-Qualified Investments of a Registered Charity."

**4 – Line 130** – If the foundation owned more than 2% of any class of shares of a corporation at any time during the fiscal period, tick **yes**. If you tick **yes**, you must fill out and attach Form T2081, Excess Corporate Holdings Worksheet for Private Foundations. For more information, go to [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving), select "Find a form or publication," and under "View more lists – Listed by number," see "T2082 Excess Corporate Holdings Regime for Private Foundations."

## Schedule 2, Activities outside Canada

**1 – Line 200** – Enter the total expenditures for activities carried on outside Canada during the fiscal period. Include expenditures made directly by the charity to carry on these activities and payments made to other individuals or organizations to carry on the activities. **Do not** include gifts made to qualified donees in the amount reported on line 200. Report all amounts in Canadian dollars valued at the time of the expenditure.

**2 – Line 210** – If any of the charity's financial resources were used for activities outside Canada under any kind of an arrangement, including a contract, agency agreement, or joint venture with any other individual or entity (excluding gifts to qualified donees or amounts gifted to other organizations reported on Form T1236, Qualified donees worksheet / Amounts provided to other organizations), tick **yes**.

If you tick **yes**, enter in the table the total reported on line 200 that was transferred to individuals and organizations, as well as the countries in which the activities were carried out. Use the country codes listed in the schedule.

**3** – Using the country codes, identify the countries where the charity carried on activities or gave any of its resources.

**4 – Line 220 and Line 230** – If any of the charity's projects undertaken outside Canada were funded by the Canadian International Development Agency, tick **yes**. If you tick **yes**, enter the total amount of funds spent under this arrangement. Report all amounts in Canadian dollars valued at the time of the expenditure.

**5 – Line 240** – If the charity's activities outside Canada were carried out by its own employees, tick **yes**. A charity's employees are those who perform duties under an employment contract directly funded by the charity itself.

**6 – Line 250** – If the charity's activities outside Canada were carried out by its own volunteers, tick **yes**. The volunteers of a charity are under the direct supervision of the charity.

**7 – Line 260** – If the charity's activities include exporting goods outside Canada, tick **yes**. If you tick **yes**, you must report the items being exported, their value, their destination (specify the city/region), and the country codes. For more information, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select "Policies and guidance," and under "Operating a registered charity," see "Canadian registered charities carrying out activities outside Canada, CG-002."

## Schedule 3, Compensation

Compensation includes all forms of salaries, wages, commissions, bonuses, fees, and honoraria, plus the value of taxable and non-taxable benefits paid by a charity to its employees. Compensation generally includes all amounts that form part of an employee's gross income from employment, plus the charity's contributions to the employee's pension, medical or insurance plan, employer Canada Pension Plan/Quebec Pension Plan and employment insurance contributions, and workers' compensation premiums.

**Do not** include reimbursements for expenses incurred while working for the charity, such as travel claims.

**1(a) – Line 300** – Enter the number of permanent, full-time, directly compensated positions the charity had in the fiscal period. The number should represent the usual number of positions the charity compensated during the fiscal period, including managerial positions.

**1(b) – Lines 305 – 345** – For the ten highest directly compensated positions during the fiscal period, enter the number of positions falling within each compensation category, regardless of the type of work done.

**2(a) – Line 370** – Enter the number of part-time or part-year (for example, seasonal) employees the charity directly compensated during the fiscal period.

**2(b) – Line 380** – If applicable, enter the charity's total expenditure on compensation for part-time and part-year employees in the fiscal period.

**3 – Line 390** – Enter the charity's total expenditure for all compensation in the fiscal period.

## Schedule 4, Confidential data

The information reported in Schedule 4 is for our use, but may be shared as permitted by law (for example, with certain other government agencies and departments).

### Part 1 – Information about fundraisers

Enter in the table the name and arm's length status of each external (third party) fundraiser.

For more information on third party fundraisers, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select "Policies and guidance," and under "Operating a registered charity," see "Fundraising by registered charities, CG-013."

For a definition of **arm's length**, see our online glossary.

### Part 2 – Information about donors not resident in Canada

For gifts of \$10,000 or more, within the fiscal period, that a charity receives from a donor who is not resident in Canada, the charity has to report on Schedule 4 the identity of the donor, the amount of the gift, and whether the donor is an individual, organization, or government body, **unless** the donor is any of the following:

- a Canadian citizen
- employed in Canada

- carrying on business in Canada
- a person that has disposed of taxable Canadian property

Donations from non-resident donors who meet **any** of these criteria should **not** be reported on Schedule 4.

## Schedule 5, Gifts in kind

**1 – Lines 500 – 565** – If the charity received gifts in kind for which it issued official donation receipts, tick **all** the types the charity received during the fiscal period. Two uncommon terms are explained below.

**Cultural properties (line 520)** are objects that the Canadian Cultural Property Export Review Board certifies as being of outstanding significance and national importance to Canada.

For more information on gifts of cultural properties, go to [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving), select “Find a form or publication,” and see “P113, Gifts and Income Tax.”

**Ecological properties (line 525)** are ecologically sensitive lands (including covenants, easements, or in the case of land in Quebec, real servitudes), that a federal minister of the environment, or a person designated by that minister, has certified as ecologically sensitive and whose conservation and protection is, in the minister’s opinion, important to the preservation of Canada’s environmental heritage.

### Note

Under the Income Tax Act, if qualified recipients of ecological property dispose of it or change its use without authorization from a federal minister of the environment, they are subject to a tax equal to 50% of the ecological property’s fair market value on the day they disposed of it or changed its use. A charity subject to this tax has to fill out Form T913, Part XI.2 Tax Return – Tax for the Disposition of Certain Properties, and pay the tax within 90 days of the end of its fiscal period. To get this form, go to [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving), select “Find a form or publication,” then “View more lists – Listed by number,” and see “T913 Part XI.2 Tax Return - Tax for the Disposition of Certain Properties.”

You can also get a copy by calling 1-800-267-2384.

**2 – Line 580** – Report the total eligible amount of gifts in kind for which official donation receipts were issued.

## Schedule 6, Detailed financial information

Fill out this schedule if **any** of the following applies to the charity:

- The charity’s gross revenue is **more** than \$100,000.
- The amount of all property (for example, investments or rental properties) not used in charitable programs or administration is **more** than \$25,000.
- The charity has permission to accumulate property during this fiscal period.

**Line 4020** – Tick the box that identifies the accounting method the charity uses.

Financial information prepared on an accrual basis records revenue in the fiscal period in which the charity earned it, even if the charity receives the revenue after the end of the fiscal period. Similarly, the charity records an expenditure in the fiscal period that the charity incurred it, even if the charity pays this bill in the next period.

Financial information prepared on a cash basis records only revenue or expenditures the charity received or paid during the fiscal period.

## Statement of financial position

### Assets

**Line 4100** – Enter the total amount of cash the charity had at the end of the fiscal period. Include amounts on hand and in bank accounts. Include the value of all short-term investments with an original term to maturity not greater than one year, such as guaranteed term investment certificates, treasury bills, bonds, notes, and all other current investments. Also include the value of long-term investments that will mature within one year—for example, a five-year bond that is in its last year of being held. On this line, do **not** include investments with non-arm’s length persons.

**Line 4110** – Enter the value of amounts owed to the charity by its founders, directors/trustees and like officials, employees, or members, or by any person or organization **not at arm’s length** to these individuals or to the charity.

This includes loans, mortgages, or advances and interest receivable on these amounts. It also includes amounts receivable for goods and services bought or rented by persons that are not at arm’s length.

For a definition of **arm’s length**, see our online glossary.

**Line 4120** – Enter the value of amounts receivable from individuals or other organizations. Amounts receivable include funds owing from the sale of goods or services, and the current portion (the amount due during the fiscal period) of long-term investments such as loans and mortgages. Long-term investments are investments issued for a term greater than one year. Do not include any amounts already reported on line 4100 or amounts receivable from non-arm’s length persons or organizations.

**Line 4130** – Enter the total amounts that the charity has invested with founders, directors/trustees and like officials, non-arm’s length employees or members, or any person or organization not at arm’s length to these individuals or to the charity. These amounts could include limited partnership investments, shares, and investments in related corporations that are Canadian or foreign. Do not include amounts already reported on line 4110.

**Line 4140** – Enter the value of all long-term investments. Include the value of all investments that will mature in more than one year, such as the cash-surrender value of life insurance policies; stocks; bonds; notes; shares; debt; loans; mortgages; reserves of gold, diamonds and other precious metals and stones; and all other long-term investments.

Do not include amounts receivable from non-arm's length persons or organizations, or any amounts reported on lines 4120, 4130, or 4170. Restricted funds have to be reported on line 4170.

**Line 4150** – Enter the value of inventories on hand at the end of the fiscal period and available for use in the charity's activities or held for sale (for example, articles made by workers in a sheltered workshop, religious books or artifacts for sale, educational materials such as books in print or electronic form, or medication in a hospital dispensary). Include the fair market value of any donated items held as inventory. Do not include amounts reported on lines 4120 or 4170.

#### Note

For lines 4155, 4160, and 4165, a charity has to report its capital assets at their cost to the charity. However, if the charity receives a gift in kind, it has to use the fair market value **when the gift was made**. A charity has to also report its capital assets outside Canada at their cost to the charity or, if an asset was donated, at fair market value **when the gift was made**. Include the cost of major improvements needed for the charity to use the asset for its intended purpose.

**Line 4155** – Enter the cost or fair market value (see note above) of all land and buildings in Canada.

**Line 4160** – Enter the cost or fair market value (see note above) of all other capital assets in Canada. These can include equipment, vehicles, furniture, and fixtures.

**Line 4165** – Enter the cost or fair market value (see note above) of all capital assets outside Canada. These can include land, buildings, equipment, vehicles, furniture, and fixtures.

**Line 4166** – Enter the accumulated amortization of capital assets. Accumulated amortization is the total amount of amortization expense that has been claimed against an asset or group of assets for the entire time of ownership. This amount offsets the value of the assets, and it should be negative and shown in brackets.

**Line 4170** – Enter the value of assets the charity has that do not fall under the previous categories. Include works of art and other valuables not considered inventory. On this line, include prepaid expenses (accrual basis only) and restricted funds.

**Line 4180** – Enter the value of all 10-year gifts included on lines 4100 to 4170. For a definition of **10-year gift**, see our online glossary.

**Line 4200** – Enter the total of lines 4100 to 4170.

**Line 4250** – Enter the total of any part of the amounts on lines 4150, 4155, 4160, 4165, and 4170 that the charity did not use in its charitable activities.

#### Liabilities

**Line 4300** – Enter the value of salaries and other amounts owing; the current (short-term) portion of long-term debt obligations such as loans, mortgages, and notes; and payments due for goods and services received. Also include any contributions, gifts, and grants payable for

charitable activities. Do **not** include any amounts payable to non-arm's length persons.

**Line 4310** – Enter the total of amounts received by the charity to pay for goods or services not yet supplied (accrual basis only).

**Line 4320** – Enter the total of amounts (including advances, loans, notes, or mortgages) owing to non-arm's length persons (including founders, directors/trustees, like officials, non-arm's length employees or members, or to any person or organization not at arm's length to these individuals). These also include amounts owing to such persons for goods and services received, any rent due for the use of property, and salaries payable.

For a definition of **arm's length**, see our online glossary.

**Line 4330** – Enter the total amount of all other liabilities not included above, such as an unused part of a government grant that the charity has to return, and long-term debt obligations such as loans, mortgages, and promissory notes.

**Line 4350** – Enter the total of lines 4300 to 4330.

#### Note

Line 4200 does not have to balance with line 4350. A charity's financial statements will often have a balancing account such as net assets, surplus, or deficit.

### Statement of operations

Government rebates such as goods and services tax/harmonized sales tax (GST/HST) and provincial sales tax (PST) rebates should not be included in income if the related taxes have not been included as an expense.

If the expenditures reported on lines 4800 through 4920 include GST/HST and PST, a charity has to report rebates received on line 4650.

#### Note

Pledges are considered revenue only in the fiscal period in which they are honoured.

#### Revenue

Except for line 4600, enter gross amounts the charity received. Do **not** deduct expenditures involved in earning the revenue.

**Line 4500** – Enter the total eligible amount of gifts received by the charity during the fiscal period for which official donation receipts were issued. Amounts received through payroll deductions from Employee charity trusts should also be reported on this line.

Do not include gifts received from other Canadian registered charities on this line. Report those amounts on line 4510.

**Line 5610** – Enter the total eligible amount of tuition fees included on line 4500 for which official donation receipts were issued. This amount represents tuition fees (or part of tuition fees) that the charity can acknowledge with an official donation receipt.

For more information, go to [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving), select "Find a form or publication," then under "View more lists – Listed by number" see "IC75-23 Tuition Fees and



Charitable Donations Paid to Privately Supported Secular and Religious Schools.”

**Line 4505** – Enter the value of all 10-year gifts included on lines 4500, 4510 to 4575, 4630, and 4650. For a definition of **10-year gift**, see our online glossary.

**Line 4510** – Enter the total amount received from other registered charities.

**Note**

Official donation receipts for income tax purposes should not be issued for amounts received from other registered charities.

**Line 4530** – Enter the total amount of all other gifts for which official donation receipts were **not** issued (do not include amounts on lines 4575 and 4630). Also, **do not** include revenue from governments or from fundraising on this line. Include gifts for which the charity did not issue official donation receipts because it could not identify the donor, such as anonymous gifts.

**Line 4540** – Enter the total revenue received or earned from the federal government. This amount should include all revenue received from federal government grants, contributions, and contracts for goods and services supplied directly to the federal government or on its behalf.

**Line 4550** – Enter the total revenue received or earned from provincial/territorial governments. This amount should include all revenue received from provincial or territorial government grants, contributions, and contracts for goods and services supplied directly to those governments or for their benefit.

**Line 4560** – Enter the total revenue received or earned from municipal/regional governments. This amount should include all revenue received from municipal or regional government grants, contributions, and contracts for goods and services supplied directly to those governments or for their benefit.

**Line 4571** – Enter the charity’s total amounts received from all sources outside Canada (both government and non-government) included on line 4500, for which official donation receipts were issued.

**Line 4575** – Enter the charity’s total amounts received from all sources outside Canada (both government and non-government) for which official donation receipts were **not** issued.

**Line 4580** – Enter the total interest and other investment income the charity received or earned during the fiscal period (for example, interest from bank accounts, mortgages, bonds, and loans; and dividends from shares). Include all investment income, whether or not the charity received an information slip for the amount, and whether or not the charity received the income from a non-arm’s length person or organization. Do **not** include capital gains or losses.

Report all foreign investment income in Canadian dollars. Convert the amount at the exchange rate in effect on the day the charity received the income **or** the rate of exchange in effect at the end of the fiscal period (accrual basis only). Call your tax services office or your financial institution for the applicable exchange rates.

You can also get exchange rates on the Bank of Canada website at [bankofcanada.ca](http://bankofcanada.ca).

**Line 4590** – Enter the gross amount received or earned on disposition of assets.

**Line 4600** – Enter the net gain or loss on disposition of assets, after removing any costs associated with the sale. Show a negative amount with brackets.

Donated property used for a purpose other than a charitable purpose (for example, items gifted to a charity for auction) should be reported on this line.

**Note**

If you are using the fillable/saveable version of Form T3010 found on our website, enter a minus sign before a negative amount. The form will automatically show the negative amount in brackets.

**Line 4610** – Enter the gross income received or earned by the charity from renting its land and buildings. Add all such rents, including those derived from property that the charity used for its charitable activities. For example, include:

- rents from a seniors home the charity operated
- income from leasing out surplus space such as in a church parking lot or a university residence

When a charity earns rental income on property it does not use for charitable activities, it should give details on the property in the notes to its financial statements.

Report any income the charity earned from leasing out equipment or other resources on line 4650, “Other revenue.”

**Line 4620** – Enter the total revenue received or earned from memberships, dues, and association fees for which the charity did **not** issue official donation receipts.

**Line 4630** – Enter the total gross amount of all revenue received or earned from fundraising activities for which official donation receipts were **not** issued, including the gross amounts from activities carried on by the charity (for example, collection boxes and loose collections) and by third party fundraisers. Revenue for which official donation receipts were issued should be reported as gifts on line 4500.

**Line 4640** – Enter the gross revenue received or earned from the sale of all goods and services to individuals or organizations (except amounts reported on lines 4540, 4550, 4560, and 4630). This includes revenue from the sale of goods and services as part of the charity’s activities. Report revenue from the sale of goods and services to governments on lines 4540, 4550, and 4560. Report revenue from the sale of goods and services for fundraising on line 4630.

**Line 4650** – Enter the total of all other revenue received or earned by the charity that is not already included in the amounts above. Include any goods and services tax/harmonized sales tax (GST/HST) and provincial sales tax (PST) rebates on this line, as well as income from the rental or leasing of any equipment or other resources.

## Note

Government rebates such as GST/HST and PST rebates should not be included if the amount to be rebated has not been included as an expense.

**Line 4655** – Specify the type(s) of revenue included in the amount reported on line 4650.

**Line 4700** – Enter the total of lines 4500, 4510 to 4580, and 4600 to 4650.

## Expenditures

The categories on Form T3010 may not correspond exactly to the categories used by a charity to record its expenditures. However, we need to know how much the charity spent on the form's categories to determine if the charity meets its requirements under the Income Tax Act.

The account categories on lines 4800 to 4920 represent common expenditure categories used in accounting systems to record expenditures. The total on line 4950 should represent all expenditures recorded by the charity, except gifts to qualified donees.

**Line 4800** – Enter the total amount paid or incurred for advertising and promotion. Include on this line all amounts spent to draw attention to the charity and its activities, including advertising and promotion costs related to fundraising activities. Examples include meals and entertainment, seminars, presentation booths, publications, and postage for promotion or advertising of the charity. Report professional and consulting fees on line 4860.

**Line 4810** – Enter the total amount paid or incurred for travel and vehicle expenses. Include travel and accommodation costs; vehicle costs such as gas, repairs, and upkeep; and lease payments.

**Line 4820** – Enter the total amount paid or incurred in interest and bank charges such as the interest portion of mortgage payments.

**Line 4830** – Enter the total amount paid or incurred for licences, memberships, and dues.

**Line 4840** – Enter the total amount paid or incurred for office supplies and expenses. This includes, for example, postage, minor equipment purchases, meeting expenses (not including accommodation), and the cost of preparing and distributing annual reports. Do not include any amounts reported on line 4800.

**Line 4850** – Enter the total amount paid or incurred for occupancy costs. This includes rent, mortgage payments (excluding interest, which is reported on line 4820), maintenance, repairs, utilities, taxes, and all other costs related to maintaining premises used by the charity. Report expenditures for investment assets on line 4920.

**Line 4860** – Enter the total amount paid or incurred for professional and consulting services (for example, legal, accounting, or fundraising services).

**Line 4870** – Enter the total amount paid or incurred for education and training of staff and volunteers. This includes the cost of courses, seminars, and conferences.

**Line 4880** – Enter the total amount paid or incurred for all compensation to the charity's employees. Enter the amount reported on line 390 of Schedule 3.

**Line 4890** – Enter the fair market value of all goods the charity received as donations and used in charitable activities. This amount must also be reported on line 5000.

Do not include assets that have been capitalized and for which you intend to report amortization on line 4900.

**Line 4891** – Enter the cost of all supplies and assets bought in the fiscal period. Do not include assets that have been capitalized.

**Line 4900** – Enter the amortization expense for the fiscal period for capitalized assets. Amortization is often referred to as depreciation. A charity that is amortizing assets used in charitable activities should also report this amount on line 5000. If the asset was donated and included on line 4890 at full value, do not include annual amortization on line 4900.

**Line 4910** – Enter the amount the charity paid for research grants and scholarships, which were part of its charitable activities.

**Line 4920** – Enter the total of expenditures **not** included on lines 4800 to 4910 (excluding gifts to qualified donees). This line can include:

- the costs of producing and selling goods and services the charity does not use, produce, or sell in its charitable work. Depending on the reason the goods and services are produced, also report this amount on line 5010 (administration), 5020 (fundraising), or 5030 (political activities)
- the premiums the charity paid to maintain life insurance policies that donors have given to the charity—also report this amount on line 5040
- grants that have to be returned (accrual basis)—also report this amount on line 5040
- the costs of rental property the charity does not use to carry out its charitable activities or administration—also report this amount on line 5020

**Line 4930** – Specify the type(s) of expenditures included in the amount reported on line 4920, such as charitable expenditures not included above.

**Line 4950** – Enter the total of lines 4800 to 4920.

## Note

Lines 5000 to 5040 represent a breakdown of the expenditures on lines 4800 to 4920, plus line 5031, gifts to qualified donees, which were intended for political activities, reported at C5(c). Most expenditures should be entered on lines 5000 through 5030.

**Line 5000** – Enter the part reported on line 4950 that represents all expenditures on charitable activities, except for gifts to qualified donees. Examples include:

- running the charity's day-to-day programs
- occupancy costs (such as rent, mortgage payments, hydro, repairs, and insurance) for buildings used to carry out charitable activities

- most salaries
- education and training for staff and volunteers

**Line 5010** – Enter the part reported on line 4950 that represents management and administrative expenditures. These may include expenses related to:

- holding meetings of the board of directors
- accounting, auditing, personnel, and other administrative services
- buying supplies and equipment, and paying occupancy costs for administrative offices
- applying for grants or other types of government funding
- applying for gifts from other qualified donees (usually foundations)

Some expenditures can be considered partly charitable and partly management and administration, such as salaries and occupancy costs. In these cases, divide the amounts accordingly between lines 5000 and 5010.

Also, some expenditures may be considered partly charitable, partly fundraising, or partly political. In these cases, divide the amounts accordingly between lines 5000, 5020, and 5030. Allocate the expenditures reasonably and report them consistently on the return.

**Line 5020** – Enter the part of the amount on line 4950 that represents fundraising expenditures. Enter the total expenses the charity paid out for fundraising activities, whether carried out by the charity or by third party fundraisers. Examples of fundraising expenditures are:

- expenditures for fundraising activities, including salaries and overhead costs, promotional materials, campaign supplies, electronic data processing, and year-round office expenses directly related to fundraising
- expenditures for promoting the charity and its activities to the community mainly for fundraising purposes
- fees the charity paid to third party fundraising consultants or agencies (or amounts retained by them)
- postage costs for direct mail canvassing

For more information on acceptable fundraising expenditures, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select “Policies and guidance,” and under “Operating a registered charity,” see “Fundraising by registered charities, CG-013.”

**Line 5030** – Enter the same amount that was reported at C5(b). This includes the part of the amount on line 4950 that represents expenditures for political activities, inside or outside Canada, and the amount on line 5031 that was reported at C5(c).

For more information, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select “Resources for charities and donors,” and see “Resources for charities about political activities.”

**Line 5040** – Enter the part of the amount on line 4950 that represents expenditures for other activities (for example, a grant that has to be returned or premiums the charity paid to maintain life insurance policies that donors have given to the charity).

If you do not know which line to use for an expenditure, call Client Service at 1-800-267-2384.

**Line 5050** – Enter the total expenditures for all gifts to qualified donees. Include designated gifts and gifts to qualified donees that were intended for political activities.

**Line 5100** – Enter the total of lines 4950 and 5050.

## Other financial information

### Permission to accumulate property

Only registered charities that have received written permission from us to accumulate property should fill in lines 5500 and 5510.

For more information about permission to accumulate property, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select “Operating a registered charity,” and under “Making requests that require approval,” see “Asking for permission to accumulate property (funds).”

**Line 5500** – Enter the amount accumulated this fiscal period, including income earned on accumulated funds.

**Line 5510** – Enter the amount spent this fiscal period for the purpose for which we have given permission to accumulate property.

### Permission to reduce disbursement quota

**Line 5750** – Enter the amount for which the charity has received our approval to make a reduction to its disbursement quota for this fiscal period.

For more information about the disbursement quota, including information about asking for permission for a disbursement quota reduction, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select “Operating a registered charity,” and see “Annual spending requirement (disbursement quota).”

## Calculating the disbursement quota

The disbursement quota is the minimum amount that a registered charity has to spend each year on charitable activities or as gifts to qualified donees.

For more information on how to fill out line 5900 and line 5910 and calculate the disbursement quota, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select “Operating a registered charity,” and see “Annual spending requirement (disbursement quota).”

**Line 5900** – Enter the average value of property not used directly in charitable activities or administration during the 24 months before the **beginning** of the fiscal period. Base the value on the number of periods chosen by the charity.

**Line 5910** – Enter the average value of property not used directly in charitable activities or administration during the 24 months before the **end** of the fiscal period. Base the value on the number of periods chosen by the charity.

## Schedule 7, Political activities

This schedule should only be filled out if the charity conducted political activities or received funds intended for political activities from foreign donors during the fiscal period.

For more information, go to [cra.gc.ca/charities](http://cra.gc.ca/charities), select “Resources for charities and donors,” and see “Resources for charities about political activities.”

### Political activities

If you ticked **yes** at C5(a) – Line 2400, fill out Tables 1 and 2.

**Table 1** – Describe the charity’s political activities, including its gifts to qualified donees intended for political activities, and explain how these relate to the charity’s purposes.

In this table, the charity should identify how the law, policy, or decision of government that the charity was trying to influence is related to its charitable purposes. The description should not include the means the charity used to try to keep, oppose, or change the law, policy, or decision, since the means should be identified in Table 2.

#### Example

ABC charity is established to promote health by giving medication to cancer patients in Canada. The charity wants the Canadian government to change the drug review process to establish an open-border North American standard that would allow drugs currently only approved in the United States to be sold in Canada.

**Table 2** – Identify how the charity participated in, or carried out, political activities (including funding political activities) during the fiscal period by reporting the types of resources used to carry out these activities. Tick all the boxes that apply.

The term **resource** is not defined in the Income Tax Act, but we consider it to include the total of a charity’s financial assets, as well as everything the charity can use to further its purposes. This includes employees, volunteers, money, and property (such as buildings, equipment, land, and supplies).

#### Example

ABC charity organized a rally on Parliament Hill to urge the government to change the drug review process. It used staff to organize and plan the rally and financial resources to rent buses to transport supporters to the rally. In this scenario, in the column marked “Rallies, demonstrations, or public meetings,” tick the boxes under “Staff” and “Financial.”

Charity XYZ’s only political activity was to gift bullhorns and money to ABC charity to support its rally on Parliament Hill. In this scenario, in the column marked “Gifts to qualified donees for political activities,” Charity XYZ ticks the boxes under “Financial” and “Property.”

## Gifts from foreign donors

If you entered an amount on line 5032, fill out Table 3, Funding from outside of Canada for political activities. This table captures amounts received from foreign donors that were intended to support political activities.

**Table 3** – Enter the political activities that the funds were intended to support, the amount received from each country outside Canada, and the corresponding country code (using the country codes in Schedule 2 of Form T3010).

The charity has to report the total amount that foreign donors directed it to spend on political activities, rather than the amount it spent on these activities.

#### Example

ABC charity received \$5,000 from an organization in the United States (U.S.) and \$10,000 from an individual in France, with a direction from both that the funds be spent for the purpose of urging the government to change the drug review process to enable U.S.-approved drugs to be sold in Canada.

Political Activity	Amount	Code
Urge government to change the drug review process to enable U.S.-approved drugs to be sold in Canada.	\$5,000	US
Urge government to change the drug review process to enable U.S.-approved drugs to be sold in Canada.	\$10,000	FR

## Need more information?

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### Website

For more information about registered charities and their obligations under the Act, go to [cra.gc.ca/charitiesandgiving](http://cra.gc.ca/charitiesandgiving).

### Phone 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

## Your opinion counts!

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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 and suggestions to [charities-bienfaisance@cra.gc.ca](mailto:charities-bienfaisance@cra.gc.ca)

You can also send your comments and suggestions to:

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5