
THE OTTAWA REGION CHARITY & NOT-FOR-PROFIT LAW SEMINAR

Ottawa – February 11, 2016

Mysteries of the T3010: Focus on Special Issues

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**The 2016 Ottawa Region
Charity & Not-for-Profit Law
Seminar**

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OVERVIEW

- Purpose of T3010 and Filing Requirements
- Digging Deeper on the T3010
- Due Diligence Recommendations
- Voluntary Disclosure to CRA



Note: For more information about the basics of the T3010, please see last year's Church & Charity Law presentation "T3010 Information Return: Tips and Traps", available at www.carters.ca


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A. PURPOSE OF T3010 AND FILING REQUIREMENTS

1. Purpose of T3010

- Under *Income Tax Act* ("ITA"), all registered charities must file annual information return, of which the T3010 is the key document
- T3010 has two main purposes:
 - Provide information to the public/donors, i.e. it is largely a public document through CRA's charities database
 - Ensure compliance with the ITA and CRA's policies, eg. gifts to non-qualified donees ("QDs"), foreign activities, fundraising ratio, etc.




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2. Filing Requirements


- Must file the Return no later than six months after end of fiscal period or risk revocation
- Suspension of receipting privileges also possible if fail to provide all of the required information, with suspension to continue until missing information provided
- Failure to file T3010 is the most common reason that charities lose charitable status
- CRA will usually give a charity a chance to file late but only a very small "window"



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- Failure to file T3010 or filing an incomplete one within seven months of deadline will normally result in CRA commencing revocation process
- Having to re-register as a charity should be avoided if at all possible, i.e. it is a brand new application, a charity's "old" objects will be viewed with 2015 "lenses", with no guarantee of re-registration
- CRA can apply a \$500 late-filing penalty, which usually occurs as registration is revoked
- Upon revocation, a charity is no longer exempt from tax, cannot issue donation receipts and has to transfer property to "eligible donee" within one year period




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B. DIGGING DEEPER ON THE T3010

1. Question A1 - Was charity in a subordinate position to a parent organization?

 CRA Guidance says answer "yes" if the charity is an internal branch/division of another charity or has governing documents determined by another organization

- Charities often confused by this question and answer "yes" even when they are independent charities with own governing documents, i.e. given affiliation with a denomination, larger ministry, etc.
- Answering "yes" will be potential issue where "parent" a non-qualified donee ("QD")
- CRA-approved "association" with another charity is not subordination for purposes of this question

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2. Section C, Question C2 - Describe all ongoing and new programs the charity carried on in the fiscal period

- Programs include ones by a charity's own employees and volunteers, as well as QDs and intermediaries
- Good time for Board to review programs *vis a vis* the charity's objects/purposes set out in letters patent or articles, with any "disconnect" fixed by updating the objects/purposes or ceasing any program(s) not authorized by the objects
- Object changes must be done in compliance with governing legislation as well as charity's own governing documents
- Will need CRA approval for new objects/purposes, but not new programs if they fall within existing objects
- Co-ordinate objects with their description in financial statements

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3. Question C3 – Did charity make gifts or transfer funds to QDs or other organizations?


- If answer yes, then must include amount gifted at line 5050, complete Form 1236 (QD Worksheet) and ensure amounts at lines 4920, 4950 and 5050 accurately reflect the gifts
- Need to ensure that in completing QD worksheet that all organizations listed are, in fact, QDs, using CRA charities database
- As gifts to non-QDs are offside ITA, better course is to check QD status before making gifts
- Where problem detected, then charity should consider obtaining legal advice and possibly making voluntary disclosure to CRA

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4. Question C4 – Carrying on, funding or providing resources for any activity outside Canada

- Broadly worded question which encompasses:
 - Activities by charity's employees/volunteers
 - Activities through intermediaries (which are agents, contractors, etc. but not QDs)
 - Requirement to provide resources to either of them for activities outside Canada
 - If answer yes, must complete Schedule 2, Activities Outside Canada
- Unclear how to deal with situation where a charity funds a non-QD for activity in Canada




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5. Schedule 2, Activities Outside Canada

(a) Question 1, Line 200 - Expenditures Outside Canada

- Include dollar amount spent on all activities outside of Canada, i.e. both through employees/volunteers and intermediaries
- Gifts to QDs doing activities outside Canada not recorded here, use line 5050 and QD worksheet
- Report all amounts in Canadian dollars valued at date of making the expenditure




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(b) Question 2, Line 210 - Resources to Intermediaries

- Answer yes if using intermediaries to carry out activities outside of Canada
- Include amount from line 200 which has been transferred to intermediaries for foreign activities
- Include name of intermediary, country code and specific amount transferred
- Naming intermediary could have security implications in its country, e.g. religious work, because not confidential data
- Do not include amounts transferred to intermediary for services or products created outside of Canada but which are used by the charity in carrying out its own programs in Canada, although other tax issues may arise, e.g. HST



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(c) Questions 5/6, Lines 240/250 - Employees and Volunteers

- Check yes if employees/volunteers conduct foreign activities
- Consider whether can answer yes even if foreign activities primarily carried out by intermediary, as this is evidence of direction and control by charity

(d) Related Issues


- Carrying on foreign activities is a challenging area
- Key is direction and control by a Canadian charity, both initially and ongoing, as well as proper books and records
- See CRA's Guidance, Carrying out Activities Outside of Canada (CG-002), and CLB #307, Foreign Activities: How to Get Ready for a CRA Audit, at www.carters.ca, for more information

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6. Question C5 – Political Activities

- While a CRA focus over last few years, this project now is being wound up
- While basis rules regarding political activities have not significantly changed, charities engaged in political activities may be more vulnerable to audit
- Political activities undertaken by a charity fall into c three categories
 - Charitable activities (e.g. advocacy)
 - Political activities (limited to 10% of resources)
 - Prohibited partisan activities
- Undertake political activities with caution!



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- For question C5, political activity includes own political activities, monies given to QDs for political activities and monies outside Canada directed to be spent on political activities
- If answer yes to C5(a)/line 2400 and/or enter amount at C5(d)/line 5032, then must complete Schedule 7
- If expenditure is both charitable and political, then can make reasonable allocation, i.e. 90% rule
- Unclear if amount to be set out at C5(a)/line 2400 is actual cash spent or if need to quantify "resources" used; e.g., value of building, equipment, etc.
- See CRA's Policy Statement on Political Activities (CPS-022) and other resources at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/pltbl-clvtvs/menu-eng.html>


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7. Schedule 7, Political Activities

(a) Question 1 - Description of political activities

- Detailed description of charity's political activities to be provided and how they relate to objects, which should be carefully crafted being mindful of CRA's requirements
- Focus is on the specific law, policy, etc. that the charity was trying to influence and how it relates to its purposes



(b) Question 2 - Participation in Political Activities

- Need to check all applicable boxes on the way charity participated in political activities


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- Number of different ways possible, with charity to indicate the types of resources used for each way
- Although not defined in ITA, CRA says "resources" include charity's total assets plus anything else that can further its purposes, e.g. staff, volunteers, financial and property (buildings, land, equipment, supplies, etc.)

(c) Question 3 - Funding from Outside Canada

- This table focused on amounts from foreign donors intended to support political activities
- Need to list political activity carried out with the monies, the amount of monies received and the applicable country code




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8. Question C10 – Donations/Gifts of \$10,000+ from non-residents

- Answer yes if receive one-time or multiple donations from same donor outside Canada which total \$10,000+
- If answer yes, must complete Sch. 4, Table 2 for each donation, providing name of donor (individual, corporation or other), value of gift, etc.
- Concern that charity may have difficulty in determining residency of donors, could offend donors in asking and may face penalties if provide incorrect answers
- Unclear how to deal with below fair market value resources/services provided by non-resident
- Need to coordinate answers here with Schedule 7 if these donations are directed to be used for political activity




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9. Question C14 – Did charity issue tax receipts for donation on behalf of another organization?


BEWARE - TRAP!

- Charities cannot allow another organization to use its registration number for receipting purposes
- Cannot be a conduit for another entity or risk having receipting privileges suspended and/or lose charitable status
- If must answer yes to this question, seek legal advice on best strategy, which may include voluntary disclosure to CRA



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10. Section D/Schedule 6 – Financial Information 

- Complete one or the other, not both
- Use Sch. 6 if gross revenue over \$100,000, if property not used in charitable activities/admin is \$25,000 or if charity does not have permission to accumulate property


(a) Revenue (lines 4500 to 4700)

- Addresses assets and liabilities of the charity, as well as its revenue, during fiscal period in question
- Use information in financial statements to complete T3010, although complete transfer of numbers may not be possible
- Certain line amounts are used to calculate the fundraising ratio

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(b) Expenditures (lines 4800 to 5100)

- Correctly transfer data from financial statements, which may need to be grouped differently in Schedule 6
- All expenses first reported on lines 4800 to 4920
- Then must re-categorize them as either: charitable activities (line 5000), admin (5010), fundraising (5020), political (5030) or other (5040)
- Key is to have highest amount in line 5000 (charitable)
- High amounts on lines 5010-5040 will raise flags 

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- May need to do an allocation of expenses between charitable (line 5000) and other expenditures (lines 5010-5040) to ensure that proper amount reflected for charitable activities
- Examples of expenditures which may be allocated between charitable and other categories:
 - Goods or services for the charity’s beneficiaries 
 - Facilities or equipment used to carry out charity’s programs
 - Salaries paid to those engaged in charitable work
 - Research and development costs for new program(s)

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(c) Fundraising Ratio

- Charities must report fundraising revenue (line 4630) and expenditures (line 5020) on T3010
- Calculate charity’s fundraising ratio and determine if outside of CG-013, *Fundraising by Registered Charities*
- Done by adding up lines 4500 (tax receipted gifts) and 4630 (non-tax receipted fundraising) and then dividing total by line 5020 (total fundraising expenditures) 
- Ratio under 35% unlikely to raise questions by CRA
- If over 35%, see if any portion of line 4530 can be moved into line 4630 to lower ratio

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- Another possibility may be adding sponsorship monies and income from cause related campaigns to line 4630
- Be sure to include gross fundraising revenue on line 4630, not net fundraising revenue after expenses
- Re-check allocation of fundraising expenditures to see if any can be explained and justified as charitable, admin or political activities
- Be aware of public nature of these amounts and possibility of bad press
- Consider possible voluntary disclosure to CRA if ratio particularly high but there is a plan to reduce it

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11. New T3010 Question - Limited Partnership Holdings 


- New question to be answered by all charities with December 31st year end
- Relates to limited partnership holdings proposal coming out of 2015 budget
- Question to be answered in short term by filling out CRA insert 15-122 to be sent with T3010(15) form
- Question will be added to new version of T3010(16) form to be used by charities with fiscal years ending in 2016
- See CRA notice at <http://www.cra-arc.gc.ca/E/pgb/tf/T3010> for more information
- See Charity NFP Law Bulletin #370 for details on limited partnership holdings proposal, at www.carters.ca

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12. Section E - Certification

- Who may sign Section E of the T3010?
 - Must be:
 - Director/trustee of the charity (needs to coordinate with names on last Directors Worksheet (form T1235) filed with T3010) or
 - Like official who has authority to sign on behalf of the charity (through applicable CRA Authorization form)
 - Signatory must certify the accuracy of the return
 - Serious offence under the ITA to provide false or deceptive information



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C. DUE DILIGENCE RECOMMENDATIONS


1. Preparation, Review and Approval of T3010

- Do not leave completing T3010 until last minute and, once prepared, check accuracy and completeness
- Seek professional review of the draft T3010
- Board should review and, if satisfactory, approve T3010 at same time as financial statements
- Concern is the public nature of the T3010 (i.e. could go viral if problem identified) and its use as compliance tool by CRA (i.e. T3010 information will be used by CRA auditors in the future)
- Where Board aware of T3010 issue, then pro-active steps should be taken, e.g. legal advice, voluntary disclosure to CRA, public relations plan

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- File all applicable schedules and forms with T3010
- Also file financial statements with T3010
 - Should consist of balance sheet, income statement and prepared notes at minimum
 - Should accurately show different sources of revenue and the expenditures
 - CRA recommends financial statements should be professionally audited if over \$250,000
 - However, if incorporated, then incorporating statute will have mandatory requirements for when audits must be performed



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- Keep copies of entire return for your records
- Future electronic filing of T3010? Status update
- Consider reviewing past T3010s for potential errors based on issues raised in this presentation
- Where information in past T3010s needs to be corrected, then do so using the Registered Charity Adjustment Request (Form 1240) and file it with CRA
- Depending on issues identified in T3010, there may also be a need for the charity to make a voluntary disclosure to CRA




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D. VOLUNTARY DISCLOSURE TO CRA

- CRA encourages charities to approach it to discuss non-compliance, with the objective on CRA's part to work with charities to resolve difficulties and get them "back on track"
- Process by which a charity takes the "initiative" and discloses any identified non-compliance to CRA, i.e. before it is found by CRA during an audit or other investigation
- Can be initiated first by a charity on a "no-name" basis, which can thereafter be followed by written disclosure



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- Written disclosure by the charity should include:
 - A complete/accurate description of the non-compliance and amount of the charity's resources involved
 - An explanation for why the non-compliance occurred
- Upon receipt, CRA will assess the non-compliance and determine how to proceed, potentially requiring the charity to:
 - Correct the non-compliance with set time period
 - Enter into a compliance agreement or
 - Presenting a plan to prevent future non-compliance
- For more information, see "Bringing charities back into compliance" at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/dtng/vlntry-dsclsr-eng.html>

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Place bar code label here

Registered Charity Information Return

Protected B when completed

Section A: Identification

- To help you fill out this form, refer to Guide T4033 (15), *Completing the Registered Charity Information Return*. It can be found at www.cra.gc.ca/E/pub/tg/t4033/.
- The *Privacy Act* protects all personal information given on this form, which is kept in personal information bank CRA PPU 200. The Canada Revenue Agency (CRA) will make this form and all attachments available to the public on the Charities Directorate website, except for information or data identified as confidential. All of the information collected on this form may be shared as permitted by law (for example, with certain other government departments and agencies).

Note: Even if a charity is inactive, an information return must be filed to maintain its registered status.

If you did not receive a barcode label to attach to the return, complete the following:

1. Charity name:

2. Return for fiscal period ending:

Year	Month	Day

3. BN/registration number:

RR

4. Web address (if applicable):

A1 Was the charity in a subordinate position to a parent organization? **1510** Yes No
If yes, give the name and BN/registration number of the organization.

Name:	BN (if applicable)
-------	--------------------

A2 Has the charity wound-up, dissolved, or terminated operations? **1570** Yes No

A3 Is your charity designated as a public foundation or private foundation? **1600** Yes No

If yes, you must complete Schedule 1, *Foundations*. Refer to Form TF725, *Registered Charity Basic Information Sheet*, to confirm the designation. (Form TF725 is part of the return.)

Section B: Directors/trustees and like officials

B1 All charities must complete Form T1235, *Directors/Trustees and Like Officials Worksheet*. Only the **public** information section of the worksheet is available to the public. Charities subject to the Ontario *Corporations Act* must also complete Form RC232-WS, *Director/Officer Worksheet and Ontario Corporations Information Act Annual Return*.

Section C: Programs and general information

C1 Was the charity active during the fiscal period? **1800** Yes No
If no, explain why in the "Ongoing programs" space below at C2.

C2 In the space below, describe all **ongoing** and **new** charitable programs the charity carried on this fiscal period to further its purpose(s) (as defined in its governing documents). "Programs" includes all of the charitable activities that the charity carries out on its own through employees or volunteers as well as through qualified donees and intermediaries. The charity may also use this space to describe the contributions of its volunteers in carrying out its activities, for example, number of volunteers and/or hours. **Do not** include the names of employees and/or volunteers. Grant-making charities should describe the types of organizations they support. **Do not** describe fundraising activities in this space.

Do not attach additional sheets of paper or annual reports.

Ongoing programs:
New programs:

Registered charities may make gifts to qualified donees. Qualified donees are other registered Canadian charities, as well as certain other organizations described in the *Income Tax Act*.

C3 Did the charity make gifts or transfer funds to qualified donees or other organizations? **2000** Yes No
If yes, you must complete Form T1236, *Qualified Donees Worksheet/Amounts Provided to Other Organizations*.

C4 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, or any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? **2100** Yes No
If yes, you must complete Schedule 2, *Activities Outside Canada*.

C5 Political Activities

A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.

(a) Did the charity carry on any political activities during the fiscal period, including making gifts to qualified donees that were intended for political activities? **2400** Yes No
If yes, you must complete Schedule 7, *Political Activities*.

(b) Total amount spent by the charity on these political activities. **5030** \$ _____

(c) Of the amount at line 5030, the total amount of gifts made to qualified donees. **5031** \$ _____

(d) Total amount received from outside Canada that was directed to be spent on political activities. **5032** \$ _____
 If you entered an amount on line 5032 you must complete Schedule 7, *Political Activities*, Table 3.

C6 If the charity carried on fundraising activities or engaged third parties to carry on fundraising activities on its behalf, tick all fundraising methods that it used during the fiscal period:

- | | | |
|--|--|---|
| 2500 <input type="checkbox"/> Advertisements/print/radio/TV commercials | 2570 <input type="checkbox"/> Sales | 2620 <input type="checkbox"/> Telephone/TV solicitations |
| 2510 <input type="checkbox"/> Auctions | 2575 <input type="checkbox"/> Internet | 2630 <input type="checkbox"/> Tournament/sporting events |
| 2530 <input type="checkbox"/> Collection plate/boxes | 2580 <input type="checkbox"/> Mail campaigns | 2640 <input type="checkbox"/> Cause-related marketing |
| 2540 <input type="checkbox"/> Door-to-door solicitation | 2590 <input type="checkbox"/> Planned-giving programs | 2650 <input type="checkbox"/> Other |
| 2550 <input type="checkbox"/> Draws/lotteries | 2600 <input type="checkbox"/> Targeted corporate donations/sponsorships | 2660 Specify: _____ |
| 2560 <input type="checkbox"/> Fundraising dinners/galas/concerts | 2610 <input type="checkbox"/> Targeted contacts | |

C7 Did the charity pay external fundraisers? **2700** Yes No
If yes, you must complete the following lines, and complete Schedule 4, *Confidential Data*, Table 1.

(a) Enter the gross revenue collected by the fundraisers on behalf of the charity. **5450** \$ _____

(b) Enter the amounts paid to and/or retained by the fundraisers. **5460** \$ _____

(c) Tick the method of payment to the fundraiser:

- | | | |
|--|---|--|
| 2730 <input type="checkbox"/> Commissions | 2750 <input type="checkbox"/> Finder's fee | 2770 <input type="checkbox"/> Honoraria |
| 2740 <input type="checkbox"/> Bonuses | 2760 <input type="checkbox"/> Set fee for services | 2780 <input type="checkbox"/> Other |
| 2790 Specify: _____ | | |

(d) Did the fundraiser issue tax receipts on behalf of the charity? **2800** Yes No

C8 Did the charity compensate any of its directors/trustees or like officials or persons not at arm's length from the charity for services provided during the fiscal period (other than reimbursement for expenses)? **3200** Yes No

C9 Did the charity incur any expenses for compensation of employees during the fiscal period? **3400** Yes No
If yes, you must complete Schedule 3, *Compensation*.

C10 Did the charity receive any donations or gifts of any kind valued at \$10,000 or more from any donor that was **not** resident in Canada and was **not** any of the following? **3900** Yes No

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on a business in Canada, nor
- a person having disposed of taxable Canadian property?

If yes, you must complete Schedule 4, *Confidential Data*, Table 2, for each donation of \$10,000 or more.

- C11** Did the charity receive any gifts in kind (non-cash gifts) for which it issued tax receipts? **4000** Yes No
If yes, you must complete Schedule 5, Gifts in kind.
- C12** Did the charity acquire a non-qualifying security? **5800** Yes No
- C13** Did the charity allow any of its donors to use any of its property? (except for permissible uses) **5810** Yes No
- C14** Did the charity issue any of its tax receipts for donations on behalf of another organization? **5820** Yes No

Section D: Financial information

Complete Section D only if you **do not** have to complete Schedule 6, *Detailed financial information*.

Complete Schedule 6 if **any** of the following applies to the charity:

(a) The charity's revenue exceeds \$100,000.
 (b) The amount of all property (for example, investments, rental properties) not used in charitable activities is more than \$25,000.
 (c) The charity has permission to accumulate funds during this fiscal period.

Do not complete Section D if you must complete Schedule 6.

Show all amounts to the nearest single Canadian dollar. Do not enter "See attached financial statements." All relevant fields must be filled out.

D1 Was the financial information reported below prepared on an accrual or cash basis? **4020** Accrual Cash

D2 Summary of financial position:

Using the charity's own financial statements, enter the following:

Did the charity own land and/or buildings? **4050** Yes No

Total assets (including land and buildings) **4200** \$ _____

Total liabilities **4350** \$ _____

Did the charity borrow from, loan to, or invest assets with any non-arm's length persons? **4400** Yes No

D3 Revenue:

Did the charity issue tax receipts for gifts? **4490** Yes No

If yes, enter the total eligible amount of all gifts for which the charity issued tax receipts **4500** \$ _____

Total amount of 10 year gifts received **4505** \$ _____

Total amount received from other registered charities **4510** \$ _____

Total other gifts received for which a tax receipt was **not** issued by the charity (excluding amounts at lines 4575 and 4630) **4530** \$ _____

Did the charity receive any revenue from any level of government in Canada? **4565** Yes No

If yes, total amount received **4570** \$ _____

Total tax-receipted revenue from all sources outside of Canada (government and non-government) **4571** \$ _____

Total **non** tax-receipted revenue from all sources outside of Canada (government and non-government) **4575** \$ _____

Total **non** tax-receipted revenue from fundraising **4630** \$ _____

Total revenue from sale of goods and services (except to any level of government in Canada) **4640** \$ _____

Other revenue not already included in the amounts above **4650** \$ _____

Total revenue (add lines 4500, 4510 to 4570, and 4575 to 4650) **4700** \$ _____

D4 Expenditures:

Professional and consulting fees **4860** \$ _____

Travel and vehicle expenses **4810** \$ _____

All other expenditures not already included in the amounts above (excluding gifts to qualified donees) **4920** \$ _____

Total expenditures (excluding gifts to qualified donees) (add lines 4860, 4810, and 4920) **4950** \$ _____

Of the amount at line 4950:

(a) Total expenditures on charitable activities **5000** \$ _____

(b) Total expenditures on management and administration **5010** \$ _____

Total amount of gifts made to all qualified donees **5050** \$ _____

Total expenditures (add lines 4950 and 5050) **5100** \$ _____

Section E: Certification

This return **must** be signed by a person who has authority to sign on behalf of the charity. **It is a serious offence under the *Income Tax Act* to provide false or deceptive information.**

I certify that the information given on this form, the basic information sheet, and any attachment is, to the best of my knowledge, correct, complete, and current.

Name (print):		Signature:
Position in charity:	Date:	Telephone number:

Section F: Confidential data

F1 Enter the physical address of the charity and the address in Canada for the charity's books and records. Post office box numbers and rural routes are not sufficient.

	Physical address of the charity	Address for the charity's books and records
Complete street address		
City		
Province or territory and postal code		

F2 Name and address of individual who completed this return.

Name:	
Company name (if applicable):	
Complete street address:	
City, province or territory, and postal code:	
Telephone number:	Is this the same individual who certified in Section E? <input type="checkbox"/> Yes <input type="checkbox"/> No

Checklist

A charity's complete annual information return includes:

- Form T3010, *Registered Charity Information Return*, and all applicable schedules;
- Form TF725, *Registered Charity Basic Information Sheet*;
- a copy of the charity's financial statements;
- Form T1235, *Directors/Trustees and Like Officials Worksheet*;
- 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); and
- Form T2081, *Excess Corporate Holdings Worksheet for Private Foundations* (if applicable).

If financial statements are not included, your charity's **registration may be revoked**.

Foundations

Schedule 1

- 1** Did the foundation acquire control of a corporation? **100** Yes No
- 2** Did the foundation incur any debts other than for current operating expenses, purchasing or selling investments, or in administering charitable activities? **110** Yes No

For private foundations only:

- 3** Did the foundation hold any shares, rights to acquire shares, or debts owing to it that meet the definition of a non-qualified investment? **120** Yes No
- 4** Did the foundation own more than 2% of any class of shares of a corporation? **130** Yes No
If yes, you must complete and attach Form T2081, Excess Corporate Holdings Worksheet.

Activities outside Canada

Schedule 2

For more information about carrying on activities outside of Canada, go to www.cra.gc.ca/chrts-gvng/chrts/plcy/cgd/tsd-cnd-eng.html.

- 1** Total expenditures on activities/programs/projects carried on outside Canada, excluding gifts to qualified donees **200** \$ _____
- 2** Were any of the charity's financial resources spent on programs outside of Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or organization (excluding gifts to qualified donees)? **210** Yes No

If yes, enter the amounts of the total reported on line 200 transferred to these individuals/organizations as required in the following table:

Name of individual/organization	Using the country codes at the end of Schedule 2, enter the code where the activities were carried out.	Amount (\$) Show amounts to the nearest Canadian dollar

- 3** Using the list below, enter the country code where the charity itself carried on programs or devoted any of its resources.

- 4** Are any projects undertaken outside Canada funded by the Canadian International Development Agency (CIDA)? **220** Yes No
If yes, what was the total amount the charity spent under this arrangement? **230 \$ _____**

- 5** Were any of the charity's activities outside of Canada carried out by employees of the charity? **240** Yes No

- 6** Were any of the charity's activities outside of Canada carried out by volunteers of the charity? **250** Yes No

- 7** Is the charity exporting goods as part of its charitable activities? **260** Yes No

If yes, list the items being exported, their value (in Canadian dollars), their destination and the country code.

Item	Value	Destination (city/region)	Country code

Country codes

AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia
BY-Belarus	FR-France	MG-Madagascar	ES-Spain
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom
TD-Chad	IR-Iran	NE-Niger	US-United States of America
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan
CO-Columbia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar	
HR-Croatia	KE-Kenya	RE-Réunion	

Use the following codes for countries not listed above:

QS-Other countries in Africa
QR-Other countries in Asia and Oceania
QM-Other countries in Central and South America
QP-Other countries in Europe
QO-Other countries in the Middle East
QN-Other countries in North America

- 1** (a) Enter the **number** of permanent, full-time, compensated positions in the fiscal period. This number should represent the number of positions the charity had including both managerial positions and others, and should not include independent contractors. **Do not** enter a dollar amount. **300**
- (b) For the **ten (10)** highest compensated, permanent, full-time positions enter the **number of positions** that are within each of the following annual compensation categories. **Do not** tick the boxes, use numbers.
- | | | |
|---|---|---|
| 305 <input type="checkbox"/> \$1 – \$39,999 | 310 <input type="checkbox"/> \$40,000 – \$79,999 | 315 <input type="checkbox"/> \$80,000 – \$119,999 |
| 320 <input type="checkbox"/> \$120,000 – \$159,999 | 325 <input type="checkbox"/> \$160,000 – \$199,999 | 330 <input type="checkbox"/> \$200,000 – \$249,999 |
| 335 <input type="checkbox"/> \$250,000 – \$299,999 | 340 <input type="checkbox"/> \$300,000 – \$349,999 | 345 <input type="checkbox"/> \$350,000 and over |
- 2** (a) Enter the **number** of part-time or part-year (for example, seasonal) employees the charity employed during the fiscal period. **370**
- (b) Total expenditure on compensation for part-time or part-year employees in the fiscal period. **380** \$
- 3** Total expenditure on all compensation in the fiscal period. **390** \$

The information in this schedule is for the CRA's use and may be shared as permitted by law (for example, with certain other government departments and agencies).

1. Information about fundraisers

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

Name	At arm's length? Yes/No

2. Information about donors not resident in Canada

Complete this schedule to report any gift of any kind valued at \$10,000 or more received from any donor that was **not** resident in Canada and was **not** any of the following:

- a Canadian citizen, nor
- employed in Canada, nor
- carrying on business in Canada, nor
- a person having disposed of taxable Canadian property.

Enter the name of each donor and the value of the gift in the chart below. Tick whether the donor was an organization (for example a business, corporate entity, charity, non-profit organization), a government or an individual.

Name	Value	Organization	Government	Individual
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1 Tick all types of gifts in kind received for which a tax receipt was issued:

- | | | |
|---|---|--|
| 500 <input type="checkbox"/> Artwork/wine/jewellery | 525 <input type="checkbox"/> Ecological properties | 550 <input type="checkbox"/> Publicly traded securities/ commodities/mutual funds |
| 505 <input type="checkbox"/> Building materials | 530 <input type="checkbox"/> Life insurance policies | 555 <input type="checkbox"/> Books |
| 510 <input type="checkbox"/> Clothing/furniture/food | 535 <input type="checkbox"/> Medical equipment/supplies | 560 <input type="checkbox"/> Other |
| 515 <input type="checkbox"/> Vehicles | 540 <input type="checkbox"/> Privately-held securities | 565 Specify: _____ |
| 520 <input type="checkbox"/> Cultural properties | 545 <input type="checkbox"/> Machinery/equipment/ computers/software | |

2 Enter the total amount of tax-receipted gifts in kind **580** \$

Complete Schedule 6 if **any** of the following applies:

- (a) The charity's revenue exceeds \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities is more than \$25,000.
- (c) The charity has permission to accumulate funds during this fiscal period.

Do not complete Section D: *Financial information*, if you must complete Schedule 6.

Was the financial information reported below prepared on an accrual or cash basis? 4020 Accrual Cash

Statement of financial position

Show all amounts to the nearest single Canadian dollar. Do not enter "see attached financial statements." All relevant fields must be filled out.

Assets:		Liabilities:	
Cash, bank accounts, and short-term investments	4100 \$	Accounts payable and accrued liabilities	4300 \$
Amounts receivable from non-arm's length persons	4110 \$	Deferred revenue	4310 \$
Amounts receivable from all others	4120 \$	Amounts owing to non-arm's length persons	4320 \$
Investments in non-arm's length persons	4130 \$	Other liabilities	4330 \$
Long-term investments	4140 \$	Total liabilities (add lines 4300 to 4330)	4350 \$
Inventories	4150 \$		
Land and buildings in Canada	4155 \$		
Other capital assets in Canada	4160 \$		
Capital assets outside Canada	4165 \$		
Accumulated amortization of capital assets	4166 \$	Amount included in lines 4150, 4155,	
Other assets	4170 \$	4160, 4165 and 4170 not used in	
10 year gifts	4180 \$	charitable activities	4250 \$
Total assets (add lines 4100 to 4170)	4200 \$		

Statement of operations

Revenue:

Total eligible amount of all gifts for which the charity issued tax receipts		4500 \$
Total eligible amount of tax-receipted tuition fees	5610 \$	
Total amount of 10 year gifts received	4505 \$	
Total amount received from other registered charities		4510 \$
Total other gifts received for which a tax receipt was not issued by the charity (excluding amounts at lines 4575 and 4630)		4530 \$
Total revenue received from federal government		4540 \$
Total revenue received from provincial/territorial governments		4550 \$
Total revenue received from municipal/regional governments		4560 \$
Total tax-receipted revenue from all sources outside of Canada (government and non-government)	4571 \$	
Total non tax-receipted revenue from all sources outside Canada (government and non-government)		4575 \$
Total interest and investment income received or earned		4580 \$
Gross proceeds from disposition of assets	4590 \$	
Net proceeds from disposition of assets (show a negative amount with brackets)		4600 \$
Gross income received from rental of land and/or buildings		4610 \$
Total non tax-receipted revenues received for memberships, dues and association fees		4620 \$
Total non tax-receipted revenue from fundraising		4630 \$
Total revenue from sale of goods and services (except to any level of government in Canada)		4640 \$
Other revenue not already included in the amounts above		4650 \$
Specify type(s) of revenue included in the amount reported at 4650	4655	
Total revenue (add lines 4500, 4510 to 4560, 4575, 4580, and 4600 to 4650)		4700 \$

Expenditures:

Advertising and promotion	4800	\$	_____
Travel and vehicle expenses	4810	\$	_____
Interest and bank charges	4820	\$	_____
Licences, memberships, and dues	4830	\$	_____
Office supplies and expenses	4840	\$	_____
Occupancy costs	4850	\$	_____
Professional and consulting fees	4860	\$	_____
Education and training for staff and volunteers	4870	\$	_____
Total expenditure on all compensation (enter the amount reported at line 390 in Schedule 3, if applicable)	4880	\$	_____
Fair market value of all donated goods used in charitable activities	4890	\$	_____
Purchased supplies and assets	4891	\$	_____
Amortization of capitalized assets	4900	\$	_____
Research grants and scholarships as part of charitable activities	4910	\$	_____
All other expenditures not included in the amounts above (excluding gifts to qualified donees)	4920	\$	_____
Specify type(s) of expenditures included in the amount reported at 4920	4930		_____
Total expenditures before gifts to qualified donees (add lines 4800 to 4920)	4950	\$	_____

Of the amounts at lines 4950 and 5031 (reported at C5 Political Activities (c)):

(a) Total expenditures on charitable activities	5000	\$	_____
(b) Total expenditures on management and administration	5010	\$	_____
(c) Total expenditures on fundraising	5020	\$	_____
(d) Total expenditures on political activities, inside or outside Canada, from question C5 (b)	5030	\$	_____
(e) Total other expenditures included in line 4950	5040	\$	_____
Total amount of gifts made to all qualified donees	5050	\$	_____
Total expenditures (add lines 4950 and 5050)	5100	\$	_____

Other financial information

Permission to accumulate property:

Only registered charities that have written permission to accumulate should complete this section.

• Enter the amount accumulated for the fiscal period, including income earned on accumulated funds	5500	\$	_____
• Enter the amount disbursed for the fiscal period for the specified purpose	5510	\$	_____

Permission to reduce disbursement quota:

If the charity has received approval to make a reduction to its disbursement quota, enter the amount for the fiscal period

5750	\$	_____
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Property not used in charitable activities:

Enter the value of property not used for charitable activities or administration during:

• The 24 months before the beginning of the fiscal period	5900	\$	_____
• The 24 months before the end of the fiscal period	5910	\$	_____

A registered charity may pursue political activities only if the activities are non-partisan, related to its charitable purposes, and limited in extent. A political activity is any activity that explicitly communicates to the public that a law, policy or decision of any level of government inside or outside Canada should be retained, opposed, or changed.

1 Describe the charity's political activities, including gifts to qualified donees intended for political activities, and explain how these relate to its charitable purposes.

2 Identify the way the charity participated in or carried out political activities during the fiscal period.

		Resources used			
		Tick all the boxes that apply			
		Staff	Volunteers	Financial	Property
Media releases and advertisements	700	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Conferences, workshops, speeches, or lectures	701	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Publications (printed or electronic)	702	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rallies, demonstrations, or public meetings	703	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Petitions, boycotts (calls to action)	704	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Letter writing campaign (printed or electronic)	705	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Internet (website, social media (Twitter, YouTube))	706	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gifts to qualified donees for political activities	707	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other (specify):	708	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Funding from outside of Canada for political activities

3 If the charity entered an amount on line 5032, complete the fields below. Enter the political activity that the funds were intended to support, the amount received from each country outside Canada, and the corresponding country code (using the codes provided in Schedule 2). For more information on how to complete this table, see Guide T4033 (15).

Political activity	Amount	Code