

Filing Checklist for Registered Charities Operating in Alberta

This checklist sets out some of the more common and important filings that registered charities incorporated in Alberta must make to the government of Alberta and to the Canada Revenue Agency (CRA). The list is not comprehensive and is meant for general information only. It does not include the reporting requirements for registered charities incorporated under the *Canada Corporations Act* (or the forthcoming *Canada Not-for-Profit Corporations Act*) and those operating in Alberta but not incorporated under Alberta legislation.

Registered Charities in this checklist refer to organizations that are registered with the CRA under the *Income Tax Act*. Some of the filings are dependent on how a charity is incorporated. **Registered charities should consult their legal counsel, financial advisors, Service Alberta or the Canada Revenue Agency if they have questions or concerns.**

To use this checklist, first determine how your charity was incorporated and choose the filing requirements that are applicable to you.

WHO	WHAT	WHEN	WHY	MORE INFORMATION
Registered Charities incorporated under the <i>Societies Act</i> (Alberta)	Society Annual Return Form REG 3185; along with audited financial statements	Annually, within one month of the registration anniversary date	To maintain the status of the organization as a provincially registered corporation	To be filed with Service Alberta www.servicealberta.ca/840.cfm
Registered Charities incorporated under the <i>Societies Act</i> (Alberta)	Changes to address, directors, name, and amendments to purposes/objects or bylaws	Within 15 days of making the change	To provide up-to-date information for the public and the provincial government	To be filed with Service Alberta www.servicealberta.ca/840.cfm
Registered Charities incorporated under the <i>Alberta Companies Act</i>	Annual Return Form REG 3062 along with audited balance sheet and auditor's report	Annually; usually one month from registration anniversary date	To maintain the status of the organization as a registered non-profit company	To be filed with Service Alberta www.servicealberta.ca/848.cfm

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Registered Charities incorporated under the Alberta <i>Companies Act</i>	Changes to name, capital or bylaws must be done in accordance with Part 9 of the <i>Companies Act</i> .	Within 15 days of making the change	To provide up-to-date information for the public and the provincial government	To be filed with Service Alberta www.servicealberta.ca/848.cfm
All Registered Charities using gaming activities to raise funds (bingos, casinos, pull tickets and raffles) in Alberta	There is a separate application form for each of bingos, casinos, pull tickets and raffles.	Must be obtained before a gaming activity is undertaken; Must file a financial report with the Alberta Liquor and Gaming Commission (ALGC) for each gaming license, within 60 days of mailing of reporting forms from ALGC.	To assist ALGC in monitoring the use of gaming proceeds by charities	aglc.ca/charitiesandnonprofit/default.asp
All Registered Charities engaging in fundraising activities in Alberta	Charities are required to register under the <i>Charitable Fund-raising Act</i> if they intend to raise or have raised \$25,000 or more in gross contributions in a year from non-members.	Complete financial records for the year that fundraising activities took place. Records have to be kept for at least 3 years thereafter.	To protect the public and to monitor fundraising practices and to provide financial information about money raised.	Application Form www.servicealberta.ca/pdf/Forms/CONP0030.pdf Records www.servicealberta.ca/pdf/tipsheets/Charitable_Fund-raising.pdf
All Registered Charities	Registered Charity Annual Information Return commonly referred to as Form T3010 (CRA)	Annually, within 6 months from the end of each fiscal period	To report on charitable activities and finances; Filing of this return is necessary to retain federal registered charity status	To be filed with the CRA Failure to file may result in revocation of charitable status. www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rtrn/flngb-eng.html

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All Registered Charities	Charitable receipting by issuing official donation receipts under the <i>Income Tax Act</i>	Official donation receipts must be issued by Feb. 28 of the calendar year that follows the year of donations.	To allow donors to claim charitable donations when filing their income tax returns	www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rcpts/menu-eng.html www.charitycentral.ca/receipting
All Registered Charities	Goods and Services/ Harmonized Sales Tax.	Annually, but charities may elect to file monthly or quarterly returns (unless organization qualifies for an exemption)	To comply with provisions of the <i>Income Tax Act</i>	Forms GST 34 and GST 62 www.cra-arc.gc.ca/chrts-gvng/chrts/chcklsts/gsthst-cfc-eng.html Call 1-800-959-5525 (toll free)
All Registered Charities with paid employees	Payroll (E.I & CPP) deductions	As determined by the CRA. For example, if the charity is a regular remitter, it must remit its deductions to the CRA on or before the 15th day of the month following the month in which deductions were made.	To comply with the tax legislation	www.cra-arc.gc.ca/E/pub/tg/t4001/t4001-e.html The directors of a charity may be personally liable for any amounts not properly deducted or for amount deducted but not remitted to the CRA.
All Registered Charities with paid employees	Income tax form T4: employment income	Annually, on or before February 28 of every year for the previous calendar year.	To assist paid employees in filing their personal income tax returns.	www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/rtrns/t4/rtrn/menu-eng.html