

Filing Checklist for Registered Charities Operating in British Columbia

This checklist sets out some of the more common and important filings that registered charities incorporated in British Columbia (B.C.) must make to the Government of British Columbia 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 not incorporated in B.C. but are operating in B.C.

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, B.C Registry Services 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 ones that are applicable to you.

WHO	WHAT	WHEN	WHY	MORE INFORMATION
Registered Charities incorporated under the <i>Society Act</i> (B.C.)	Annual Report (Form 11)	Annually, within 30 days after the Society's annual general meeting. Annual meetings must be held at least once every calendar year and not more than 15 months after the adjournment of the previous annual meeting.	To maintain the status of the organization as a provincially registered Society.	Form 11 is available online at www.bcregistryservices.gov.bc.ca/sites/bcreg/corppg/societies/index.page? If a society fails to file its annual report for 2 years, the Registrar may strike the society from the Register and dissolve it.
Registered Charities incorporated under the <i>Society Act</i> (B.C.)	Change in Directors other than at an Annual General Meeting (Form 7)	Must be filed without delay.	To provide up-to-date information for the public and the provincial government	To be filed with B.C. Corporate and Personal Properties Registries by mailing to: PO Box 9431 Stn Prov Govt Victoria B.C. V8W 9V3

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Registered Charities incorporated under the <i>Society Act</i> (B.C.)	Change in Address for Society (Form 5)	Notice of Change of Address must be made without delay and the change takes effect the day after notice is filed with the Registrar's Office.	All government communications, notices, and the Annual Report reminder will be mailed to this address. This address is also where documents can be served.	To be filed with B.C. Registry Services. Visit www.bcregistryservices.gov.bc.ca The address must include a physical address and postal code. A P.O. box number alone will not suffice.
Registered Charities incorporated under the <i>Society Act</i> (B.C.)	Change in Constitution/ Bylaws. Use a Special Resolution form (Form 10)	The change becomes effective only after the Registrar has accepted them for filing.	To provide up-to-date information for the public and the provincial government	To be filed with B.C. Registries. Mail in duplicate to: P.O. Box 9431 Stn. Prov Govt Victoria BC V8W 9V3 or take to 2nd Floor, 940 Blanshard St. Victoria, B.C.
All Registered Charities in British Columbia using gaming activities to raise funds	The Gaming Policy and Enforcement Branch of the Ministry of Public Safety and Solicitor General has application forms for different classes (A,B or D) of licenses and specific games such as bingos, raffles, poker games etc.	Must be obtained before a gaming activity is undertaken. The Gaming Policy and Enforcement Branch will respond within 3 working days of receipt of the application.	To assist the Branch in monitoring the use of gaming proceeds by community organizations	Contact: www.pssg.gov.bc.ca/gaming/licences/index/htm Each type of fund-raising event has different reporting timelines; check for your specific event. Generally, organizations must file a Gaming Event Revenue Report within 60 days of the expiry of each gaming event license.
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 CRA Failure to file may result in revocation of charitable status. www.cra-arc.gc.ca/chrts-gvng/chrts/prtnng/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 Service/ 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 the 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 amounts 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 every year, for the preceding 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