

## Filing Checklist for Registered Charities Operating in Manitoba

This checklist sets out some of the more common and important filings that registered charities incorporated in Manitoba must make to the Government of Manitoba 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 Manitoba but are operating in Manitoba.

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, Manitoba Companies Office or the Canada Revenue Agency if they have questions or concerns.**

WHO	WHAT	WHEN	WHY	MORE INFORMATION
Registered Charities incorporated under <i>The Corporations Act</i> (Manitoba)	Annual Return of Information	Annually, by the last day of the anniversary month of incorporation	To maintain the status of the organization as a provincially registered corporation	Forms are available online at <a href="http://www.companiesoffice.gov.mb.ca">www.companiesoffice.gov.mb.ca</a>  Failure to file the Annual Return of Information for 2 consecutive years results in dissolution of the company or cancellation of registration.
Registered Charities incorporated under <i>The Corporations Act</i> (Manitoba)	Changes to Directors (Form 6) and Change of Registered Office (Form 3)	Within 15 days of making the change	To provide up-to-date information for the public and the provincial government	To be filed with the Director, Manitoba Companies Office  <a href="http://www.companiesoffice.gov.mb.ca">www.companiesoffice.gov.mb.ca</a>

WHO	WHAT	WHEN	WHY	MORE INFORMATION
Registered Charities incorporated under <i>The Corporations Act</i> (Manitoba)	Changes to Articles (Form 10) or Restated Articles (Form 17-1)	Within 6 months of the date of the resolution authorizing the amendment	To provide up-to-date information for the Director of Companies and for the public	For forms and instructions visit <a href="http://www.companiesoffice.gov.mb.ca">www.companiesoffice.gov.mb.ca</a> and click on Forms
All Registered Charities engaging in fundraising activities in Manitoba.	Registered Charities must file an application for an Authorization to Solicit Funds under the <i>Charities Endorsement Act</i> (Manitoba), along with the Charity's most recent financial statement.	The authorization must be obtained before any fundraising activity is undertaken. Once granted, the Authorization is valid for one year.	To provide the government with information about charitable fundraising and to protect the public	The application form for the Authorization can be found at: <a href="http://www.gov.mb.ca/fs/cca/cpo/forms/solicit_funds_application.pdf">www.gov.mb.ca/fs/cca/cpo/forms/solicit_funds_application.pdf</a>
All Registered Charities in Manitoba raising funds through gaming activities such as bingos, raffles, breakopen tickets and Texas Hold'em events.	The Manitoba Gaming Control Commission (MGCC) has a separate application form for a licence to hold bingos, raffles, breakopen tickets and Texas Hold'em Poker Tournament Events. The MGCC may also require copies of meeting minutes, bank statements, a membership list and details of prize guarantees, among other documents.	Must be obtained before a gaming activity is undertaken. Charities should allow 4 to 6 weeks to process applications. There are different financial reporting forms for each event.	To assist MGCC in monitoring the use of gaming proceeds by charities	Application for license forms, financial reporting forms and instructions can be found at <a href="http://www.mgcc.mb.ca/charitable_main.html">www.mgcc.mb.ca/charitable_main.html</a>  Members of the Audit or Inspections Department of the MGCC will help with financial reporting.  Phone toll-free 1-800-782-0363 or look at the Financial Report Instructions Guides found online at <a href="http://www.mgcc.mb.ca/financial_instructions.html">www.mgcc.mb.ca/financial_instructions.html</a>

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All Registered charities in Manitoba, using a fundraising business (promotional agency) to solicit funds.	Under the <i>Charities Endorsement Act</i> (Manitoba), the application for an Authorization to Solicit Funds must include a copy of the contract with the fundraising business/ promotional agency, and the contract must include a clause wherein the promotional agency agrees to provide the Bureau with a complete, audited statement of the authorized fundraising activity within 90 days after the fundraising event, along with the Charity's most recent financial statements.	Agreement must be filed with the Registrar of Charities before any solicitations begin.	To protect the public and the charity using the fund-raising business	Contact Manitoba Family Services and Consumer Affairs.  <a href="mailto:www.consumers@gov.mb.ca">www.consumers@gov.mb.ca</a>
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.  <a href="http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rtrn/flngb-eng.html">www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rtrn/flngb-eng.html</a>

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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	<a href="http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rcpts/menu-eng.html">www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rcpts/menu-eng.html</a>  <a href="http://www.charitycentral.ca/receipting">www.charitycentral.ca/receipting</a>
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  <a href="http://www.cra-arc.gc.ca/chrts-gvng/chrts/chcklsts/gsthst-cfc-eng.html">www.cra-arc.gc.ca/chrts-gvng/chrts/chcklsts/gsthst-cfc-eng.html</a>  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	<a href="http://www.cra-arc.gc.ca/E/pub/tg/t4001/t4001-e.html">www.cra-arc.gc.ca/E/pub/tg/t4001/t4001-e.html</a>  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 28th every year for the preceding calendar year.	To assist paid employees in filing their personal income tax returns.	<a href="http://www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/rtrns/t4/rtrn/menu-eng.html">www.cra-arc.gc.ca/tx/bsnss/tpcs/pyrll/rtrns/t4/rtrn/menu-eng.html</a>