

Registered Charities: Documentation

Introduction (Slide 1)

This is a short module which identifies the documentations that your registered charity should have on file.

Documents about your organization's charitable status should include:

- ❖ Notification of Registration letter
- ❖ Annual Information Returns (T3010)

Notification (Slide 2&3)

If your organization is a registered charity under the *Income Tax Act*, you should have received a **Notification of Registration** letter from Canada Revenue Agency after your registration is completed.

This is the **official notice from CRA** about your registered charity status. You may be able to find it with other legal documents of your organization.

The *Notification of Registration* letter may include the following registration information:

- ❖ Official name of your charity
- ❖ Business Number (BN)
- ❖ Effective date of registration
- ❖ Designation , i.e. charitable organization, foundation
- ❖ Fiscal year end
- ❖ Date for filing first annual Information Return

and

- ❖ Requirements of charitable status

Requirements of charitable status (Slide 4)

Requirements associated with charitable status:

- ❖ Making changes to the charity's purposes
- ❖ Issuing receipts acknowledging gifts
- ❖ Books and Records
- ❖ Filing the Annual Information returns
- ❖ Other Filing Requirements
- ❖ Audits
- ❖ Revocation of Charitable Status

Annual Returns (Slide 5)

Your organization's annual return is another document that has the information about your registered charity status.

Registered Charities are required to file **Registered Charity Information Return (T3010B)** for fiscal periods that end on or after January 1, 2009.

More information about the return can be found at www.cra-arc.gc.ca/tx/chrts/prtng/rtrn/flngb-eng.html

Notice (Slide 6)

Information in this module is provided for general educational purposes and not as legal or accounting advice. Consult a lawyer or accountant for professional advice.

Information is accurate as of January, 2009.

For changes after this date, consult Canada Revenue Agency.