

## Registered Charities: Provincial Legislation

### *Introduction (Slide 1)*

This module briefly describes the need for registered charities to comply with both the *Income Tax Act* administered by Canada Revenue Agency (CRA) and the provincial legislation applicable to non-profit organizations and charities.

### *Compliance (Slide 2)*

Registered charities must comply with the requirements of the:

- ❖ Income Tax Act;
- and**
- ❖ Provincial legislation on registering and maintaining a charity's organization's legal status and other legal issues such as fundraising.

### *Alberta (Slide 3)*

If an organization is provincially incorporated, it must meet certain requirements under its incorporating statute.

**For example**, in Alberta:

- ❖ information on incorporating as a non-profit company is available at [www.servicealberta.gov.ab.ca/714.cfm](http://www.servicealberta.gov.ab.ca/714.cfm)
- ❖ information on incorporating as a society is available at [www.servicealberta.gov.ab.ca/716.cfm](http://www.servicealberta.gov.ab.ca/716.cfm)

### *Ontario (Slide 4)*

For the province of Ontario, information on incorporating as a not-for-profit organization is available at [www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/incorp.asp](http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/incorp.asp)

### *Other Provinces (Slide 5)*

For the other provinces, search the online bibliography at [www.charitycentral.ca/site/?q=bibliography](http://www.charitycentral.ca/site/?q=bibliography)

**or**  
Contact the provincial authority that issued your organization's certificate of incorporation, letters patent, memorandum of association, or other incorporating documents.

### *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.