

Filing Checklist for Registered Charities and NFPs Operating in Alberta

This checklist sets out some of the more common and important filings that non-profits and 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 non-profits or registered charities incorporated under the *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 organization was incorporated and choose the filing requirements that are applicable to you.

WHO	WHAT	WHEN	WHY	MORE INFORMATION
Registered Charity / NFP 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.alberta.ca/registration-forms-businesses-non-profits.aspx
Registered Charity / NFP 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.alberta.ca/registration-forms-businesses-non-profits.aspx
Registered Charity / NFP 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.alberta.ca/registration-forms-businesses-non-profits.aspx

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Registered Charity / NFP 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.alberta.ca/registration-forms-businesses-non-profits.aspx
All Registered Charities and NFPs 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 organizations	https://aglc.ca/gaming/charitablegaming
All Registered Charities and NFPs engaging in fundraising activities in Alberta	Organizations 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

WHO	WHAT	WHEN	WHY	MORE INFORMATION
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. https://www.canada.ca/en/revenue-agency/services/forms-publications/forms/t3010.html
NFPs	T2 Corporate Income Tax Return	No later than six months after the end of your fiscal period.	To maintain the status of the organization.	https://www.canada.ca/en/revenue-agency/services/tax/non-profit-organizations.html Canada Revenue Agency
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 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)
NFPs	Goods and Services/ Harmonized Sales Tax.			www.canada.ca/en/revenue-agency/services/forms-publications/publications/rc4081/gst-hst-information-non-profit-organizations.html

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All Registered Charities and NFPs with paid employees	Payroll (E.I & CPP) deductions	As determined by the CRA. For example, if an organization 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	<p>www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4001.html</p> <p>The directors of an organization may be personally liable for any amounts not properly deducted or for amount deducted but not remitted to the CRA.</p>
All Registered Charities and NFPs 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.	<p>https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/completing-filing-information-returns/t4-information-employers/t4-information-return.html</p>

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