

## Filing Checklist for Registered Charities Operating in Saskatchewan

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

Registered Charities in this checklist refer to organizations that are registered with 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, Corporate Registry (Saskatchewan) or the Canada Revenue Agency if they have questions or concerns.**

WHO	WHAT	WHEN	WHY	MORE INFORMATION
Registered Charities incorporated under <i>The Non-profit Corporations Act</i> (Saskatchewan)	Annual Return with financial statements and a copy of the auditor's or reviewer's report, if any.	Annually, one month after the anniversary date of incorporation	To maintain the status of the organization as a provincially registered corporation	Saskatchewan Corporate Registry sends the form to the organization about six weeks before the due date. <a href="http://www.isc.ca/corporateregistry">www.isc.ca/corporateregistry</a>  For sample financial statements, see <a href="http://www.isc.ca/ISCForms/Documents/Corporate%20Registry/Non%20Profit%20Corporations%20Act%20forms/Sample%20Financial%20Statements.pdf">www.isc.ca/ISCForms/Documents/Corporate%20Registry/Non%20Profit%20Corporations%20Act%20forms/Sample%20Financial%20Statements.pdf</a>

WHO	WHAT	WHEN	WHY	MORE INFORMATION
Registered Charities incorporated under <i>The Non-profit Corporations</i> (Saskatchewan)	Changes to Directors (Form 6); Change of Registered Office (Form 3); Changes to Articles of the Corporation (Form 4)	Within 15 days of making the change	To provide up-to-date information for the public and the provincial government	To be filed with Saskatchewan Corporate Registry  <a href="http://www.isc.ca/corporateregistry">www.isc.ca/corporateregistry</a>
All Registered Charities in Saskatchewan using gaming activities to raise funds	The Saskatchewan Liquor and Gaming Authority (SLGA) has a separate license application form for each of bingos, raffles, Monte Carlo Charity Events, breakopen tickets and Texas Hold'em Poker Tournament Events.	Must be obtained before a gaming activity is undertaken; There are different reporting time periods for each event; e.g. for raffles, within 60 days of the final draw date.	To assist SLGA in monitoring the use of gaming proceeds by charities	<a href="http://www.slga.gov.sk.ca/x3640.xml">www.slga.gov.sk.ca/x3640.xml</a>  Each type of fund-raising event has different reporting timelines; check for your specific event.
All Registered Charities in Saskatchewan using a Charitable Fundraising Business	Under the <i>Charitable Fundraising Businesses Act</i> , a written agreement with required information must be signed by the charity and the fundraising business.	Agreement must be filed with the Registrar of Charities before any solicitations begin.	To protect the public and the charity using a charitable fundraising business	<a href="http://www.justice.gov.sk.ca/charitable-fundraising-Businesses">www.justice.gov.sk.ca/charitable-fundraising-Businesses</a>
All Registered Charities	Registered Charity Annual Information Return commonly referred to as Form T3010 (CRA)	Annually, within 6 months from the end of the Registered Charity's fiscal period.	To report on charitable activities and financial information; necessary to retain federal registered charity status	To be filed with CRA  Failure to file may result in revocation of charitable status.  <a href="http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtnng/rtrn/flngb-eng.html">www.cra-arc.gc.ca/chrts-gvng/chrts/prtnng/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. Filing is waived if 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 amount 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 of every year for the previous 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>