

REVENU
QUÉBEC




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FOR ALL.



**DONEES REQUIRED TO FILE AN
INFORMATION RETURN**

2017

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**IN RECOGNITION OF
THE IMPORTANCE OF THEIR
WORK, CHARITIES AND
ORGANIZATIONS WORKING
IN THE FIELDS OF
EDUCATION, CULTURE
AND THE ARTS ENJOY
TAX BENEFITS.**

To receive those benefits, however, they must fulfill certain obligations, among them the obligation of filing an information return.



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This guide will help you complete the *Information Return for Registered Charities and Other Donees* (form TP-985.22-V) for a taxation year ending in **2017**. This version will remain valid until fiscal or administrative changes make an update necessary.

The information in the guide does not constitute a legal interpretation of the provisions of the *Taxation Act* or any other legislation. For further information, contact us (see the end of the guide for our contact information).

Where the guide provides additional information that applies only to one specific type of organization, the information is set off as in the following example from section 5.2:

Charity

A charity's registration can be revoked if...



PRINCIPAL CHANGES

Gifts of qualified property

Donees not qualifying for any tax benefit related to gifts of qualified property (also referred to as “ecological gifts”)

In general, the donation of qualified property to a qualified donee (such as a registered charity one of whose primary missions is the conservation of Québec’s ecological heritage) can entitle the donor to a tax benefit (either a tax deduction or a tax credit, depending on whether the donor is a corporation or an individual).

However, since March 22, 2017, a registered charity that is a private foundation is no longer considered a qualified donee for the purposes of any tax benefit related to gifts of qualified property. Therefore, any gift to a private foundation after March 21, 2017, no longer entitles the donor to a tax benefit.

New qualified property

Since March 22, 2017, to increase the number of gifts of qualified property in Québec, personal servitudes running for at least 100 years and encumbering land in Québec can be considered qualified property. Gifts of these servitudes made on or after March 22, 2017, can therefore give entitlement to a tax benefit if the donor is an individual or a corporation.

See the definition of “qualified property” in Part 2.



1 GENERAL INFORMATION

1.1 Obligations

1.1.1 Filing the information return

The *Information Return for Registered Charities and Other Donees* (TP-985.22-V) must be completed and filed each year by every organization that carries on its activities in Québec as:

- a registered charity;
- a registered national arts service organization (RNASO);
- a registered museum;
- a registered cultural or communications organization; or
- a recognized political education organization.

In this guide, where appropriate, we use the expressions:

- “charity,” “museum,” “cultural or communications organization,” “political education organization” or “organization” to designate the above-mentioned organizations;
- “other organizations with the same tax status” to designate all organizations similar to the organization for which you are filing the information return. For example, if you are filing for:
 - a registered charity, this expression means another registered charity,
 - a registered museum, this expression means another registered museum.

Registered national arts service organization (RNASO)

An RNASO is an organization that is registered with the Canada Revenue Agency (CRA). It is deemed to be likewise registered with Revenu Québec and is entitled to the same tax benefits and must fulfill the same obligations as a charity that is a **charitable organization**, including the obligation to file an information return that includes Schedule A.

NOTE

In the return and the guide, references to an “organization,” “charity” or “charitable organization” also apply to an RNASO, unless otherwise indicated. Likewise, “charitable activities” include the activities described in the constituting act of an RNASO.

1.1.1.1 Completing and filing the information return

As a rule, the information return is completed using the paper version of the prescribed form. You can also use computer software to complete the form or use a PDF version of the form that can be completed onscreen (available on our website at www.revenuquebec.ca). In all cases, however, you must file a paper version of the return.



Return completed using computer software

Software users

If you use software acquired from a software developer, you must ensure that the developer has obtained from Revenu Québec an authorization number for the software for the year covered by the return. For more information, refer to the document *Information for Software Users: Partnerships, Registered Charities and Other Donees* (IN-415.A-V), available on our website.

Software developers

If you develop and use your own software to complete the information return, you must comply with the requirements spelled out in the guide *Requirements for Computer-Generated Forms: Partnerships, Registered Charities and Other Donees* (IN-415-V) to obtain an authorization number from Revenu Québec.

PDF version of the form that can be completed onscreen

You can download a PDF version of the form that can be completed onscreen (available on our website). Complete it onscreen and then print it. Note that you cannot transmit the return online.

1.1.1.2 Transmitting the information return

Transmit your completed return, within **six months** after the end of the taxation year, to the **address that is closest to the location where the organization primarily carries on its activities**:

Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Revenu Québec
C. P. 3000, succursale Place-Desjardins
Montréal (Québec) H5B 1A4

1.1.2 Disbursement quotas

An organization must **spend, in each taxation year, a minimum amount on attaining its objectives** (as stipulated in its governing documents). As a rule, this amount (referred to as the “disbursement quota”) is based on the value of the property that the organization held during the 24-month period preceding the year in question and that was not used directly for activities related to the organization’s objectives or for administrative purposes, if that value exceeds \$25,000 (in the case of a charitable foundation) or \$100,000 (in all other cases).

If, during a taxation year, an organization receives a gift of property from another organization with the same tax status with which it is not dealing at arm’s length, the organization must spend, before the end of the subsequent taxation year, an amount equal to the fair market value (FMV) of the property on activities related to its objectives and on gifts to qualified donees with which the organization is dealing at arm’s length. This obligation does not apply to a registered charity where the gift received is a designated gift (see the definition in Part 2).

Furthermore, an organization must not make any transaction (including a gift to another organization with the same tax status) that, in all likelihood, is intended to avoid or unduly delay the spending of amounts related to its objectives.

Organizations that fail to comply with these obligations are liable to sanctions (see Part 5).

To calculate an organization’s disbursement quota for the taxation year, complete Schedule A of the return (in the case of a charity) or Schedule B (in all other cases).



Excess corporate holdings regime for private foundations

If an organization is a private foundation subject to the provisions on excess shareholdings, it must send us a copy of the *Excess Corporate Holdings Worksheet for Private Foundations* (T2081) submitted to the Canada Revenue Agency (CRA).

1.1.3 Fund-raising activities

Registered charities often rely on charitable donations to carry on their charitable activities, and fund-raising activities may be necessary to solicit these donations. Fund-raising activities may be conducted by the organization itself or by a third party (such as fund-raisers). These activities must be conducted with transparency and within acceptable legal guidelines. When an organization applies for registration or when its information return is verified, its fund-raising activities, as well as the expenses involved in fund-raising campaigns, are subject to review.

The following is a non-exhaustive list of the types of fund-raising activities generally organized by charities: subscription campaigns, mail campaigns, planned giving programs, sales of lottery tickets, auctions, fund-raising dinners, galas or concerts, sporting events, collection boxes, advertising, flyers, radio and television spots, door-to-door solicitation and online sales.

If an organization conducts fund-raising activities (or engages a third party to do so on its behalf), it must indicate in its information return all the fund-raising methods employed during the taxation year.

1.1.4 Registers

Every organization must keep adequate registers, along with all relevant supporting documents (including duplicates of official receipts issued to donors), and retain them for audit purposes. They must contain all the information required to enable us to determine whether there are grounds for imposing sanctions on the organization (such as suspending its authority to issue official receipts or revoking its registration).

Registers and supporting documents must be kept for six years following the taxation year to which they relate. Any organization that receives tax relief, in particular in relation to its disbursement quota, must also keep supporting documents concerning the tax relief for six years.

1.2 Tax benefits

Both organizations and donors receive tax benefits.

Any organization that can issue official receipts is exempt from income tax. Donors that receive an official receipt can claim a tax credit (individuals) or a deduction (corporations) in the calculation of their income tax.



2 DEFINITIONS AND EXPLANATIONS

The following terms are defined in the context of this guide.

Activities

Activities that an organization carries on in accordance with the objectives described in its governing documents. They include charitable, artistic and cultural activities, and (in the case of an organization promoting Québec sovereignty or Canadian unity) promotional activities.

Amount of an advantage

The total value, at the time a gift is transferred, of any good or service, compensation, use or other benefit that the donor (or a person with whom the donor does not deal at arm's length) is entitled to obtain, immediately or in the future, absolutely or conditionally, as consideration for or in recognition of the gift.

NOTE

Where the amount of the advantage does not exceed 80% of the value of the transferred property, the transfer of the property is recognized as a gift. In exceptional circumstances, where the amount of the advantage exceeds this percentage, the transfer may still be recognized as a gift, provided the donor can reasonably demonstrate the intention of making a gift.

Arm's length

The term "at arm's length" describes a relationship in which persons act independently of each other or are not related.

Related persons do **not** deal at arm's length. They include:

- individuals related by blood, marriage (including civil union and de facto union) or adoption; and
- an organization and:
 - the person who controls it,
 - a person who is a member of a related group that controls the organization, or
 - a person related to one of the persons mentioned above.

Associated charity

A registered charity designated by the Canada Revenue Agency (CRA) as a charity associated with one or more registered charities.

NOTE

Further to an application for designation filed with the CRA for this type of charity, you must enclose a copy of the application and a copy of the CRA's decision with the information return filed for the year in which the designation was made.



Charitable foundation (public or private)

A charity, other than a charitable organization, that is either a corporation or a trust and that meets both of the following requirements:

- It is established and administered **exclusively** for charitable purposes that include the payment of funds to qualified donees, except to the extent that such a payment is a gift that constitutes a political activity (see section 3.4).
- As a rule, it **does not pay any portion** of its income to its proprietors, members, shareholders, trustees or settlers, or otherwise make its income available to any of those persons for their benefit.

NOTE

- The term “political activity” includes the making of a gift to a qualified donee if it is reasonable to consider that it was given, among other purposes, to support the political activities of that donee.
- Where a charitable foundation devotes substantially all of its resources to its charitable purposes and devotes only a portion of those resources to political activities, it is deemed to also devote that portion of its resources to its charitable purposes, provided those political activities:
 - are incidental to its charitable purposes, and
 - do not include activities directly or indirectly supporting or opposing any political party or candidate for public office.

Public foundation

A charitable foundation that meets the following requirements:

- **No more than 50%** of the directors, officers, trustees or like officials deal at arm’s length:
 - with each other,
 - with each of the other directors, officers, trustees or like officials, or
 - with a person that contributed amounts representing more than 50% of the organization’s capital or with each of the members of a non-arm’s-length group of persons that contributed the amounts.
- If **more than 50%** of the capital was contributed by one person, the **foundation is not controlled**, in any way whatsoever, by that person or by members of a non-arm’s-length group of persons one of whom does not deal at arm’s length with that person.

NOTE

In this definition, a reference to a “person” or a “group of persons” does not include the Government of Canada, the Québec government or another provincial government, a municipality, a charity registered as a charitable organization or a public foundation, or a club, society or association that is exempt from income tax.

Private foundation

A charitable foundation that is not a public foundation.



Charitable organization

A charity that may or may not be incorporated and that meets the following conditions:

- It devotes **all** of its resources to its charitable activities (see the definition of “activities” and the note below).
- As a rule, it does not pay **any portion of its income** to its proprietors, members, shareholders, trustees or settlers, or otherwise make its income available to any of those persons for their benefit (see the definition of “income”).
- **Less than 50%** of its directors, officers, trustees or like officials deal at arm’s length:
 - with each other,
 - with each of the other directors, officers, trustees or like officials, or
 - with a person that contributed amounts representing more than 50% of the organization’s capital, or with each of the members of a non-arm’s-length group of persons that contributed the amounts.
- If **more than 50%** of the capital was contributed by one person, **the organization is not controlled**, in any way whatsoever, by that person or by members of a non-arm’s-length group of persons one of whom does not deal at arm’s length with that person.

NOTE

- In this definition, the terms “person” and “group of persons” do not include the Government of Canada or a provincial government, a municipality, a charity registered as a charitable organization or a public foundation, or a club, society or association that is exempt from income tax.
- A charitable organization is deemed to devote its resources to its charitable activities where:
 - it carries on a related business (see definition below),
 - the gifts it makes to qualified donees, excluding gifts that constitute a political activity (see section 3.4), do not exceed 50% of the value of its income for the year, or
 - it makes gifts to an associated charity (see definition above), excluding gifts that constitute a political activity.
- Where a charitable organization devotes substantially all off its resources to charitable activities and only a portion of its resources to political activities, it is deemed to also devote that portion of its resources to its charitable activities, provided those political activities:
 - are incidental to its charitable activities, and
 - do not include activities directly or indirectly supporting or opposing any political party or candidate for public office.

Designated gift

A gift or portion of a gift that a registered charity makes to another registered charity in a taxation year and reports as a designated gift on line 38.1 of its information return for that year.

NOTE

The donor charity cannot consider a designated gift to be an expense made to satisfy its own disbursement quota. This type of gift therefore cannot be included on line 111 of the donor’s Schedule A. The donee charity does not have to spend an amount equal to a designated gift during the year following the year in which the gift was received (line 130 of the donee’s Schedule A).

Director

A member of an organization’s governing body, such as the chair, treasurer, secretary, or a trustee. Any other similar official.



Disbursement quota

The minimum amount that an organization must spend in a taxation year on attaining its objectives.

NOTE

The disbursement quota corresponds to 3.5% of the average value of the property (other than the property accumulated with our authorization) that the organization owned at any time in the 24 months preceding the beginning of the taxation year concerned, but did not use for its activities or for administrative purposes.

Eligible amount of a gift

The value of property given or, if an advantage is obtained in recognition of the gift, the value of the property given minus the amount of the advantage.

NOTE

The usufruct or right of use that the donor reserves when making a gift of bare ownership of cultural property or a work of art is not considered an advantage. However, the value of the gift is reduced in proportion to the duration of the usufruct or right of use (see section 4.5).

Gift

A transfer of property (in cash or in kind) made by a donor with the genuine intention of making a gift. Property so transferred.

NOTE

- If a donor (or a person with whom the donor does not deal at arm's length) receives an advantage in recognition of the gift, the amount of the advantage must not exceed 80% of the value of the gift, unless the donor demonstrates that there was a firm intention to make a gift (see "Amount of an advantage" above).
- Gifts do not include the following:
 - payments made to an organization to rent its property,
 - services provided to the organization (except where a volunteer gives back to the organization an amount reimbursed by the organization for certain expenses incurred by the volunteer while providing services to the organization; such an amount is considered a gift), or
 - pledges (pledges become gifts only when honoured).

Gift in kind

A gift of property, other than money. A gift in kind may be merchandise, a work of art, furniture, equipment, land, a building, etc.

Governing documents

Documents that officially constitute an organization and govern its activities (letters patent, a certificate or instrument of incorporation, articles of association, a constitution, a trust deed, by-laws, etc.).



Income

For a **charity**, the amount by which the total of the amounts received by an organization in a taxation year **exceeds** the total expenditures incurred to obtain the amounts. The amounts received include gifts, other than:

- designated gifts;
- gifts of capital received by way of bequest or inheritance;
- gifts received subject to a stipulation that the property in question (or substituted property) must be held for at least 10 years;
- gifts received by a religious order, or by the body that administers the property of a religious order, where the gifts are made by a member of the religious order who has taken a vow of perpetual poverty;
- gifts received from another charity, where they are reported by the donor as designated gifts, or do not constitute income of the donor; or
- gifts for which the charity did not and will not issue official receipts (for example, gifts from anonymous or tax-exempt donors, or amounts from collection boxes).

For **other organizations**, the amount by which the organization's total revenue exceeds the total expenditures incurred to obtain the revenue, assuming the organization did not realize a capital gain or sustain a capital loss to be reported on line 22 of the return.

Ineligible individual

An individual who, as applicable:

- has been convicted of a relevant criminal offence (see the definition), unless it is a conviction for which:
 - a pardon has been granted and has neither been revoked nor ceased to have effect, or
 - a record suspension has been ordered or a pardon has been granted or issued under the *Criminal Records Act* and that record suspension or pardon has neither been revoked nor ceased to have effect;
- has been convicted of a relevant offence (see the definition) in the preceding five-year period;
- was a director, trustee, officer or official of an organization, or an individual who controlled or managed, directly or indirectly, in any manner whatsoever, an organization, during a period in which the organization engaged in conduct that can reasonably be considered to have constituted a serious breach of the requirements for registration and for which its registration was revoked in the preceding five-year period; or
- a promoter of a tax shelter in which an organization participated where the organization's registration was revoked in the preceding five-year period because of its participation in or relationship with the tax shelter.

Non-qualifying security

Any security (share, bond, etc.) that is not listed on a designated stock exchange and whose issuer and owner are not dealing at arm's length with each other.

Officer

A senior manager, in charge of managing an organization's daily activities.

Public work of art

A permanent work of art, often large in size or of an environmental nature, installed in a space accessible to the public for the purposes of commemoration, embellishment or integration into the architecture or environment of public buildings and sites.



Qualified donee

Where the donor is a registered charity, a qualified donee may be:

- one of the following entities whose registration as a qualified donee has not been revoked by the Canada Revenue Agency:
 - a tax-exempt housing corporation resident in Canada that is constituted exclusively for the purpose of providing low-cost housing to senior citizens,
 - a municipality in Canada,
 - a municipal or public body performing a function of government in Canada,
 - a foreign university whose student body ordinarily includes Canadians,
 - a foreign charitable organization to which the Government of Canada made a gift during the taxation year for which the information return is being filed or during the 12-month period preceding that year, and that is carrying on relief activities in response to a disaster, providing emergency humanitarian aid, or carrying on activities in the national interest of Canada;
- another registered charity;
- a registered Canadian amateur athletic association;
- a registered Québec amateur athletic association;
- a recognized political education organization;
- a registered museum;
- a registered cultural or communications organization;
- the Organisation internationale de la Francophonie or any of its subsidiary bodies;
- the United Nations or one of its agencies;
- a foreign charitable organization to which the Government of Canada or a provincial government made a gift during the taxation year for which the information return is being filed or during the 12-month period preceding that year;
- the Government of Canada, the Québec government or another provincial government.

Where the donor is a registered cultural or communications organization, a qualified donee may be:

- an institution or public authority designated under the *Cultural Property Export and Import Act*;
- a certified archival centre;
- a registered museum;
- a registered national arts service organization whose registration has not been revoked by the Canada Revenue Agency;
- another registered cultural or communications organization constituted for purposes similar to those of the donor;
- a municipality in Canada that is registered by the Canada Revenue Agency as a qualified donee and whose registration has not been revoked;
- a municipal or public body performing a function of government in Canada;
- the Government of Canada, the Québec government or another provincial government.

Where the donor is a registered museum, a qualified donee may be:

- an institution or public authority designated under the *Cultural Property Export and Import Act*;
- a certified archival centre;
- a registered national arts service organization whose registration has not been revoked by the Canada Revenue Agency;
- a registered cultural or communications organization;



- another registered museum constituted for purposes similar to those of the donor;
- a municipality in Canada that is registered by the Canada Revenue Agency as a qualified donee and whose registration has not been revoked;
- a municipal or public body performing a function of government in Canada;
- the Government of Canada, the Québec government or another provincial government.

Where the donor is a recognized political education organization, another recognized political education organization constituted for purposes similar to those for which the donor was constituted.

Qualified property (also referred to as “ecological gifts”)

Property that meets the following two conditions:

- It is:
 - land in Québec or bordering on Québec,
 - a real servitude encumbering all or a portion of land in Québec or bordering on Québec, or
 - a personal servitude running for at least 100 years and encumbering all or a portion of land in Québec or bordering on Québec;
- It has an undeniable ecological value in the opinion of the Ministère du Développement durable, de l’Environnement et de la Lutte contre les changements climatiques.

NOTE

- If the qualified property is a **personal servitude**, the gift must have been made after March 21, 2017.
- A gift of qualified property entitles the donor to a tax benefit if the gift is made to a qualified donee.
- For the purposes of a gift of qualified property, a qualified donee is a registered charity (except a private foundation, if the gift is made after March 21, 2017) one of whose primary missions is the conservation of Québec’s or Canada’s ecological heritage.

Recognized educational institution

A registered charity whose mission is to provide educational services and which is one of the following:

- an educational institution established under Québec law, other than a mandatory of the State;
- a college governed by the *General and Vocational Colleges Act*;
- an educational institution at the university level referred to in paragraphs 1 to 11 of section 1 of the *Act respecting educational institutions at the university level*;
- a private educational institution accredited for the purposes of subsidies under the *Act respecting private education*.

Recognized political education organization

A non-profit organization that we have recognized, on the recommendation of the Minister responsible for the Reform of Democratic Institutions, as having as its mission the promotion of Québec sovereignty or Canadian unity through educational means.



Registered charity

A charity whose registration we have approved. The charity may be registered as a charitable organization, a public foundation or a private foundation.

NOTE

- Even if a charity is already registered in one of the above categories, its designation may be changed on its own request or at our discretion. For example, a registered charity can apply to be designated as a public foundation rather than a private foundation.
- In the information return and this guide, a registered national arts service organization is considered to be a charity registered as a charitable organization.
- As of January 1, 2016, a charitable organization is automatically deemed to be registered in Québec on the day it is registered as such by the Canada Revenue Agency. However, Revenu Québec reserves the right to refuse, cancel or revoke a registration or modify a designation.

Registered cultural or communications organization

A non-profit organization that we have registered as a cultural or communications organization on the recommendation of the Ministère de la Culture et des Communications.

Registered museum

An organization that is not already registered as a charity or cultural or communications organization, that obtained the status of a recognized museum from the Ministère de la Culture et des Communications, and that we then registered.

Related business

A business whose activities are related and subordinate to the purposes of the charity.

NOTE

This expression also refers to a business that is not related to the purposes of the charity where substantially all of the persons employed by the charity to carry on the business are not remunerated for that employment.

Relevant criminal offence

A criminal offence under a law of Canada, or an offence that would be a criminal offence if it were committed in Canada, and that relates:

- to financial dishonesty, including tax evasion, theft or fraud; or
- to the operation of a charity, a Canadian amateur athletic association or a Québec amateur athletic association.

Relevant offence

An offence, other than a relevant criminal offence, under a law of Québec, another province or Canada, or an offence that would be such an offence if it were committed in Canada, and that relates:

- to financial dishonesty, including an offence under the legislation concerning fund-raising for charitable purposes, consumer protection or securities; or
- to the operation of a charity, a Canadian amateur athletic association or a Québec amateur athletic association.

Taxation year

The fiscal period of an organization, that is, the period at the end of which the organization closes its books and draws up its annual financial statements.

NOTE

A taxation year must not exceed 12 months or, in the case of a corporation, 53 weeks.



3 SPECIAL CASES: RELIEF WITH REGARD TO EXPENDITURES AND INVESTMENTS IN LIMITED PARTNERSHIPS, AND RESTRICTIONS RELATED TO POLITICAL ACTIVITIES

Sections 3.1 and 3.2 describe two situations in which an organization can ask us to grant relief with regard to expenditures made in the course of its activities, so that the organization can meet its disbursement quota.

Section 3.3 describes how, under certain conditions, a registered charity can invest in a limited partnership without being considered to be carrying on a business simply because it holds or acquires an interest in the partnership.

Section 3.4 covers the restrictions applicable to a charity that uses part of its resources for political activities.

NOTE

Any organization that benefits from the tax relief provided for in section 3.1, 3.2 or 3.3 must keep supporting documents concerning the tax relief for six years following the taxation year to which they relate.

3.1 Amount determined by Revenu Québec

Under exceptional circumstances, an organization may ask us to consider that a certain amount has been spent by the organization for its activities in a given taxation year. To make this request, the organization must duly complete and submit form TP-985.2.2-V, *Determination of an Amount Deemed Spent*.

By filing form TP-985.2.2-V, an organization that is unable to meet its disbursement quota for the year because of special or unusual circumstances beyond its control can avoid having its registration revoked. In addition, if the organization is a museum, cultural or communications organization or political education organization, it will not be required to pay a special tax for a disbursement shortfall or, at the very least, the amount of the special tax will be reduced (see section 5.3).

Once we have determined the amount deemed spent, the organization must enter it on line 112 of Schedule A or line 212 of Schedule B, as applicable.

3.2 Accumulated property

If an organization needs to accumulate property for a specific purpose (for example, to carry out a major project), it can ask us for authorization to do so. The value of the property accumulated with our authorization is not included in the calculation of the disbursement quota (line 100 of Schedule A or line 200 of Schedule B, as applicable).

The organization must indicate in the request for authorization the organization's objective, the period during which the property is to be accumulated, and the dates of the project.

Once authorization has been obtained, the organization must complete lines 70 to 75 of the information return for each taxation year in which property is accumulated.



3.3 Investments in a limited partnership made by a registered charity

A registered charity that holds or acquires an interest in a limited partnership is usually considered to be carrying on a business, which can lead to the revocation of its registration, unless it is a related business (see definition in Part 2).

However, such a charity is not considered to be carrying on a business simply because it holds or acquires an interest as a member in a **limited** partnership if it meets **all** of the following conditions:

- Its responsibility as a member is limited by the law governing the partnership agreement.
- The interest held by the charity and all of the bodies with which it does not deal at arm's length does not exceed 20% of all members' interests in the limited partnership.
- It deals at arm's length with the general partners in the limited partnership.

This measure applies to all registered charities, except charitable organizations or public foundations that carry on a related business, and concerns investments in limited partnerships made or acquired after April 20, 2015.

A registered charity that holds or acquires an interest in a limited partnership but that does not meet the above-mentioned conditions is considered to have a **direct** interest in the limited partnership and, consequently, to be carrying on a business.

It is therefore important that all registered charities specify whether they hold a direct or indirect interest in a limited partnership as well as their percentage interest in their annual information return (line 9).

A registered charity in one of the following situations is not considered to be holding a direct interest in a limited partnership:

- It holds an interest in a mutual fund trust, investment corporation or unit trust that holds an interest in a limited partnership.
- It has reached an official or unofficial agreement with other parties that does not give it an interest in a limited partnership (for example, a joint venture agreement or a partnership agreement).

3.4 Political activities

Charities that use their resources for political activities must take certain restrictions into account.

As a rule, charitable organizations must devote all of their resources to their charitable activities (see the definition of "charitable organization" in Part 2). However, public or private foundations must be created and administered exclusively for charitable purposes.

However, if such an organization is involved in political activities, devotes substantially all of its resources to its charitable activities (or to its charitable purposes, in the case of a charitable foundation) and devotes **only a portion of those resources to political activities**, it is deemed to have devoted all of its resources to its charitable activities (or charitable purposes), provided those political activities:

- are incidental to its charitable activities (or charitable purposes); and
- do not include activities directly or indirectly supporting or opposing any political party or candidate for public office.

NOTE

The term "resources" refers to all of a charity's financial assets, as well as all of the resources it uses to achieve its objectives. Resources can include employees, volunteers, directors, facilities and equipment.



4 OFFICIAL RECEIPTS

Only receipts issued for income tax purposes allow donors to claim a deduction or credit on their income tax return. The words “OFFICIAL RECEIPT” must appear on the receipts.

4.1 Required information

The following information must be clearly written on official receipts issued by an organization:

- the registration number (that is, the Business Number (BN) assigned by the Canada Revenue Agency (CRA)), in the case of a charity;
- the organization’s name and address;
- the sequence number of the receipt;
- the place and date of issue;
- the date the gift was received;
- a brief description of the property (for a gift in kind) and, if applicable, the name and address of the appraiser;
- the donor’s name and address;
- the value of the gift, that is, the amount given or, for a gift in kind, the FMV of the property at the time of the gift (see the note below pertaining to the value of a gift, where the gift is an option to purchase property);
- a description and the amount of any advantage received in consideration for the gift; and
- the eligible amount of the gift.

Each official receipt must bear the signature of the person authorized by the organization to acknowledge receipt of donations.

NOTE

- A receipt for a gift received from another organization must bear the words “NOT AN OFFICIAL RECEIPT.” The same words must appear on receipts issued to donors who are not claiming tax benefits for their gifts.
- When a charity is registered by the CRA, it is automatically deemed to be registered with Revenu Québec on the same date. Official receipts issued by the charity on that date are therefore considered valid, unless Revenu Québec has denied, cancelled or revoked its registration.
- An official receipt can be issued only when a pledge is honoured.
- In the case of a pledge registered with the Ministère de la Culture et des Communications for purposes of the tax credit for cultural patronage, a receipt must be issued to the donor for all the gifts made during a calendar year to fulfill the pledge.
- Where an organization receives an option to purchase property as a gift, the value of the gift corresponds to one of the following amounts:
 - if the organization exercises the option by purchasing the property, the amount by which the FMV of the property at the time the option is exercised **exceeds** the total of the amounts paid to the donor to obtain the option and to purchase the property, as long as that amount does not exceed 80% of the FMV of the property at that time,
 - if the organization disposes of the purchase option, the amount by which the lesser of the FMV of the property at that time and the FMV of any consideration (other than a non-qualifying security) that the organization receives for the disposition of the option **exceeds** the amount paid to the donor to obtain the option.



4.2 Receipts for works of art

An organization can issue an official receipt **when it receives a gift** of a work of art as part of its primary mission. It can also issue an official receipt if it is a museum. Otherwise, an organization can issue an official receipt only when it **disposes of the work of art, provided it is disposed of by December 31 of the fifth calendar year following the year in which the gift was received.**

The official receipt must include the required information listed in section 4.1, as well as:

- the date on which the work of art was disposed of;
- the amount deemed to be the consideration received for the work of art; and
- the FMV of the work of art at the time it was disposed of.

The value of the gift is equal to the lesser of the amounts referred to in the last two points above.

For gifts of public works of art, see section 4.7.

4.3 Receipts for non-qualifying securities

As a rule, an organization can, within five years after receiving a gift of a non-qualifying security, issue an official receipt as of the moment it disposes of the security or the security ceases to be a non-qualifying security. However, if the security is disposed of **after March 21, 2011**, in addition to meeting these conditions, the organization must have received consideration for the security that is not another non-qualifying security.

A donor who makes a monetary gift or a gift in kind to an organization is deemed to have made a gift of a non-qualifying security if, as part of a series of transactions:

- a particular person holds a non-qualifying security of the donor;
- the organization acquires, directly or indirectly, a non-qualifying security of the donor or of the particular person.

In this case, the tax effects of the gift for the donor are the following:

- For the year of the gift, the deemed value of the gift for the purposes of calculating the tax credit for donations and gifts, or the deduction for donations and gifts (in the case of corporations), is reduced and corresponds to the actual value of the gift **minus** the value of the non-qualifying security acquired by the organization.
- For the taxation year that includes the year in which the organization disposes of the non-qualifying security, and provided that the disposition occurs within five years of the gift, the organization is deemed to have made a gift of a non-qualifying security for a value equal to the lesser of any consideration (other than a non-qualifying security) received by the donee for the disposition and the acquisition cost of the security for the organization.

All organizations must take into account these rules when preparing official receipts.



4.4 Receipts for returned property

If an organization returns a property (or another property that is considered compensation for or a substitute for the property) to a donor after an official receipt has been issued for the gift of property, the organization must issue a new official receipt if the fair market value of the returned property exceeds \$50. The organization must also send us the new receipt within 90 days after returning the property and give a copy to the donor.

We may issue a notice of reassessment with respect to the donor's income tax return to correct the amount granted as a tax credit for donations and gifts, or as a deduction for donations and gifts (in the case of corporations).

4.5 Value of a gift of bare ownership of cultural property or of a work of art

If a donor makes a gift to an organization of bare ownership of cultural property or a work of art, the organization must calculate the value of the gift on the basis of the duration of the usufruct or the right of use.

If the duration of the usufruct or right of use is based on the life expectancy of the donor, the value of the gift is equal to the fair market value (FMV) of the property multiplied by one of the following rates:

- 25%, for a donor aged 24 or under;
- 31%, for a donor aged 25 to 29;
- 38%, for a donor aged 30 to 34;
- 44%, for a donor aged 35 to 39;
- 50%, for a donor aged 40 to 44;
- 56%, for a donor aged 45 to 49;
- 62%, for a donor aged 50 to 54;
- 68%, for a donor aged 55 to 59;
- 73%, for a donor aged 60 to 64;
- 78%, for a donor aged 65 to 69;
- 83%, for a donor aged 70 to 74;
- 87%, for a donor aged 75 to 79;
- 91%, for a donor aged 80 or over.

If the usufruct or right of use is for a fixed period, regardless of the donor's life expectancy, the value of the gift is equal to the FMV of the property multiplied by one of the following rates:

- 87%, where the period is 10 years or less;
- 74%, where the period is from 11 to 20 years;
- 61%, where the period is 21 years or more.

NOTE

The above rules also apply to gifts of public works of art. They do not apply to gifts of buildings for cultural purposes (see section 4.7).



4.6 Gift from a trust

If a person (the donor) transfers a property to a trust and it is evident that an organization will eventually hold full ownership of the property, we consider that the organization received from the donor a capital interest in the trust. The organization can then issue an official receipt in the name of the donor.

The organization must meet the requirement mentioned in section 4.3 if it is a **private foundation** that is considered to have received, after March 18, 2007, a gift of a capital interest in a trust in the circumstances mentioned in the preceding paragraph, further to a transfer of **non-qualifying securities** by a donor that is a person affiliated with the trust.

In general, the value of a gift of an interest in a trust is equal to the fair market value (FMV) of the property at the time of the gift. However, other parameters must be taken into account to assess the value of the gift, for example:

- the value of the advantage granted to the donor or a person not dealing at arm's length with the donor in consideration for the gift (see definition of "Amount of advantage" in Part 2), if the organization granted such an advantage;
- the duration of the usufruct or right of use, if the gift is bare ownership of a cultural property or of a work of art.

4.7 Value of a gift of a public work of art or a building for cultural purposes

When a donor makes a gift of a public work of art or a building for cultural purposes, the donor must submit a written request to the Ministère de la Culture et des Communications to determine the fair market value (FMV) of the work of art or building, unless the proposed gift is cultural property. The Ministère will then transmit to the organization a copy of the certificate indicating the FMV, unless the donee has filed an appeal with the Court of Québec concerning the FMV.

The FMV of the gift as certified by the Ministère de la Culture et des Communications or determined by a court, as the case may be, will be deemed equal, for the organization, to the FMV of the work of art or building at the time the gift was made. If the gift is bare ownership of a public work of art, the organization must calculate the value of the gift on the basis of the duration of the usufruct or the right of use (see section 4.5).



NOTE

- Where a registered charity that is a recognized educational institution (see definition in Part 2) receives a gift of a public work of art, it can issue an official receipt to a donor, even if it has not disposed of the work of art before the end of the fifth calendar year following the year in which the gift was received.
- The eligible amount of a gift of a public work of art can be **increased by 50%** if the donor has a **certificate** issued by the Minister of Culture and Communications confirming that the work of art will be installed in a place accessible to students and that its conservation can be ensured.
- The eligible amount for a gift of a **building for cultural purposes** located in Québec that can house artist studios or cultural organizations can be increased by 25% if the gift is made to one of the following donees:
 - a Québec municipality,
 - a municipal or public body performing a function of government in Québec,
 - a registered charity operating in Québec for the benefit of the community, such as the Société d'habitation et de développement de Montréal,
 - a registered charity operating in the arts or culture sector in Québec,
 - a registered cultural or communications organization,
 - a registered museum.
- To receive this increase, the donor must have a certificate issued by the Ministère de la Culture et des Communications confirming the building's FMV based not only on the value of the building itself, but also on that of the land on which it is located. It must also have a qualification certificate for the building issued by the Ministère, **unless** it can house cultural organizations, the gift is donated to a registered charity operating in the arts or culture sector in Québec, a registered cultural or communications organization or a registered museum, and the donor acquired it to carry out some or all of its activities in the building.

4.8 Large cultural donation and cultural patronage

A gift is considered to be a **large cultural donation** if it meets all of the following conditions:

- It is a monetary donation of at least \$5,000 but no more than \$25,000.
- It was made by an individual (other than a trust) after July 3, 2013, but before January 1, 2018.
- It was made to one of the following organizations:
 - a registered charity operating in Québec in the arts or culture sector,
 - a registered cultural or communications organization,
 - a registered museum.

A gift is considered **cultural patronage** if it meets **all** of the following conditions:

- It is a monetary donation of at least \$250,000.
- It was made by an individual (other than a trust).
- It was made to one of the following organizations:
 - a registered charity operating in Québec in the arts or culture sector,
 - a registered cultural or communications organization,
 - a registered museum.



In addition to the tax credit for charitable donations and other gifts, a large cultural donation entitles the donor to a tax credit of 25% of the eligible amount of the gift. Cultural patronage entitles the donor to a tax credit of 30% of the eligible amount of the gift.

NOTE

- The following are considered monetary donations: cash donations, donations made by cheque, credit card or money order and donations made by wire payment or electronic funds transfer.
- The 25% increase of the eligible amount applies only to a **single large cultural donation** made by an individual after July 3, 2013, but before January 1, 2018.
- A donation pursuant to a **pledge** registered with the Ministère de la Culture et des Communications can also be considered **cultural patronage**. Under such a pledge, the individual undertakes to pay at least \$250,000 to the same organization over a maximum period of ten years (the eligible amount of the donation for each year must be at least \$25,000).

4.9 Value of a gift of certified cultural property

When gifting cultural property to an institution or public authority under the *Cultural Property Export and Import Act* (or in the case of an agreement establishing the irrevocable disposition of cultural property to such an organization), the institution or public authority must, on behalf of the donor, submit a certification application to the Canadian Cultural Property Export Review Board. The certification process is intended to encourage the transfer of cultural property to Canadian institutions that make them available to the public and to set the fair market value (FMV) of the property donated.

Cultural property (in particular paintings, sculptures and books) that is of exceptional interest and national importance according to the certificate issued by the Review Board is referred to as “certified cultural property.”

If the donor acquired the certified cultural property under a gifting arrangement that is also a tax shelter, and if the gift was donated **after February 10, 2014**, the FMV of the gift certified by the Review Board is deemed to correspond to the **lesser** of the following amounts:

- the FMV of the property at the time of the donation;
- the cost of the property for the donor.

A gift of certified cultural property made other than under a gifting arrangement that is also a tax shelter is exempt from the application of this rule.

NOTE

Any capital gains resulting from a gift of cultural property are exempt from tax.

4.10 Reduction of the fair market value of a gift

Within five years after a donor makes a gift of property to an organization, the organization must revise the value of the gift in question if:

- the organization holds a non-qualifying security received from the same donor in the five years prior to the gift. In this case, the value of the gift must therefore be reduced by the fair market value (FMV) of the consideration paid by the organization to acquire the non-qualifying security; or
- the organization allows the same donor (or a person or a partnership not dealing at arm’s length with the donor) to use one of its properties, under an agreement entered into in the five years prior to the gift, provided the gift was not used in the organization’s charitable activities. In this case, the value of the gift is reduced by the FMV of the property in question.



Where the value of a gift has been revised, the old official receipt must be replaced by a new one and the revised value of the gift, along with the other required information, must be entered on the new receipt.

NOTE

For a gift of a non-qualifying security that is a share, these rules apply only if:

- the organization is not a private foundation; and
- the donor deals at arm's length with the organization or with each director, officer and similar official of the organization.

4.11 Replacement or cancellation of official receipts

If an official receipt has to be replaced, the new receipt must have a note to the effect that it "REPLACES RECEIPT NO." (followed by the sequence number of the original receipt).

Refer to section 4.4 entitled "Receipts for returned property."

Invalid receipts must be marked "CANCELLED" and kept with their duplicates. We consider a receipt to be invalid if the information it contains is illegible, inaccurate or in any way ambiguous.



5 SANCTIONS AND SPECIAL TAXES

This part presents the circumstances under which we impose sanctions on organizations that have not fulfilled their obligations, or under which we require payment of a special tax. In certain cases, we may impose an intermediate sanction consisting in the suspension of the authority to issue official receipts. In other cases, the organization's registration may be revoked.

Any organization can file a notice of objection if its authority to issue official receipts is suspended or its registration is revoked. For more information, contact us.

5.1 Suspension of the authority to issue official receipts

An organization's authority to issue official receipts may be temporarily suspended if the organization:

- has not complied with requirements with regard to keeping and retaining registers;
- has accepted a gift on behalf of another organization whose authority to issue official receipts has been suspended;
- has failed to provide the required information in its information return;
- is managed or controlled by an ineligible individual, or any of its directors, officers, trustees or like officials is an ineligible person; or
- devotes to political activities resources that are not considered to be devoted to charitable activities (if it is a charitable organization) or to charitable purposes (if it is a charitable foundation).

We notify an organization of our decision to temporarily suspend its authority to issue official receipts by registered mail. This sanction applies for one year as of the eighth day following the sending of the notice. The organization must then inform all potential donors that, further to the decision, gifts made during that period will not give entitlement to any tax benefit (deduction or credit).

5.2 Revocation of registration

The circumstances under which we may revoke an organization's registration include the following:

- The organization requests the revocation.
- The organization fails to file an information return (form TP-985.22-V) for a taxation year, or files the return after the filing date provided for in the *Taxation Act* (that is, six months after the end of its taxation year).
- In a given taxation year, the organization does not incur expenditures for programs related to its objectives or does not make gifts to qualified donees that are at least equal to the disbursement quota for the year.
- A registered charity receives, during a given taxation year, a gift of property from another organization with which it is not dealing at arm's length and does not spend, before the end of the subsequent taxation year, an amount equal to the fair market value (FMV) of the property on activities related to its objectives or on gifts to qualified donees with which the organization is dealing at arm's length. However, this requirement does not apply where the gift received by the charity is a designated gift.
- The organization has made gifts that are not in keeping with its activities, or it has made gifts to a donee that is not a qualified donee.
- One of the main purposes for which the organization has made a transaction (including a gift to another organization) is to avoid or unduly delay expenditures for its activities.



- It is reasonable to conclude that the organization has accepted a gift from another organization in a concerted action to unduly delay expenditures for the latter's activities.
- An official receipt issued by the organization contains false information or does not comply with the provisions of the *Taxation Act* or the *Regulation respecting the Taxation Act* (see section 4.1).
- The organization does not keep registers and supporting documents, or does not keep them in an adequate manner (see section 1.1.4).

Charity

A charity's registration can be revoked if the charity:

- is a charitable organization or a public foundation and it carries on a business that is not a related business (see definition in Part 2);
- receives, during a given year, a gift of property from another charity with which it does not deal at arm's length and does not spend, before the end of the subsequent taxation year, an amount equal to the fair market value (FMV) of the property on activities related to its objectives or on gifts made to qualified donees with which it deals at arm's length. This requirement only applies to a registered charity that receives such a gift, unless the gift is reported by the other charity as a designated gift;
- is a public foundation that has acquired control of a corporation (see instructions for lines 77 and 77.1 of the return);
- is a public or private foundation that has incurred debt other than debt relating to current administrative expenses, the purchase and sale of securities or the administration of charitable activities; or
- has made a false statement in its application for registration, in circumstances amounting to culpable conduct.

"False statement" means a statement that is misleading because of an omission from the statement.

"Culpable conduct" means an act or a failure to act which, as applicable:

- is tantamount to intentional conduct;
- shows an indifference as to compliance with the *Taxation Act*, or
- shows a wilful, reckless or wanton disregard of the *Taxation Act*.

5.3 Special tax for a disbursement shortfall

As a rule, an organization that is a museum, a cultural or communications organization or a political education organization may have to pay a special tax if it has not spent an amount equal to the disbursement quota for the taxation year (line 220 of Schedule B).

This special tax is equal to the additional amount (called the "net shortfall") that the organization should have spent in order to fulfill the obligation. The tax must be paid within six months after the end of the taxation year.

If the organization had a disbursement excess during any of the previous five years, it can use all or a portion of the disbursement excess to offset a disbursement shortfall for the taxation year (line 219 of Schedule B).

Where exceptional circumstances warrant, an organization can request that an amount be considered to have been spent by the organization on its activities during the taxation year. The organization will thereby avoid paying the special tax or, at the very least, the special tax will be reduced (line 212 of Schedule B).



6 INSTRUCTIONS FOR COMPLETING THE INFORMATION RETURN

6.1 Identification

Amended return

If you are filing an **amended return**, check the appropriate box.

Organization's registration number

Enter the organization's registration number:

- for a registered charity, the Business Number (BN) that the Canada Revenue Agency assigned;
- for a registered museum, a registered cultural or communications organization or a recognized political education organization, the registration number that we assigned.

Line 5

Enter the end date of the taxation year covered by the information return.

This date must be the same as the one entered on form T3010, *Registered Charity Information Return* submitted to the Canada Revenue Agency. Enter the date in the box "End date of taxation year" on the schedule (A or B) that you must enclose with the return.

Line 7

If this is the organization's last return, check **Yes**, and enclose with the return a letter signed by one of the organization's directors (or by a person authorized to sign on its behalf) requesting that the organization's registration be revoked. In the letter, you must also specify the reasons for the request, if you have not already done so.

Line 8

If you are completing the information return for a charity, check the box corresponding to the category under which it was registered or designated.

If you are completing the return for a registered national arts service organization, check box 8.1.

Line 9

If the organization is a charity and it is a partner with a **direct** interest in a limited partnership, check **Yes** when you get to the third question. For more information, see section 3.3.



6.2 Financial information

You must enclose a copy of the organization's financial statements with the information return. These include a statement of revenue and expenditures, a statement of assets and liabilities, and a breakdown of revenue by source.

In Part 2 of the return, if the organization uses:

- the **accrual method of accounting**, enter the revenue earned and the expenditures incurred during the taxation year (take pledges into account only if they have been honoured in the year);
- the **cash method of accounting**, enter the revenue actually earned and the expenditures actually paid.

6.2.1 Gifts and other revenue

Enter on lines 12 to 14 the gifts received by the organization during the year.

Gifts or revenue in a foreign currency must be converted to Canadian dollars, using the exchange rate in effect at the time the gift or revenue was received.

Lines 12 and 12.1

Enter on line 12 the **total eligible amount of gifts for which the organization issued official receipts** during its taxation year, including the total amount of gifts received from another organization not having the same tax status (for example, a registered museum that received a gift from a registered charity). Amounts of gifts received from an organization with the same tax status should be entered on line 13.

You must include, for instance, the eligible amounts of:

- monetary gifts;
- gifts in kind (furniture, immovable property, investment securities, works of art, etc.);
- gifts received by way of inheritance or bequest;
- ten-year gifts;
- gifts derived from life insurance policies (along with any premiums that continue to be paid by the donor), registered retirement savings plans or registered retirement income funds;
- gifts in the form of annuity contracts.

NOTE

- An organization can issue an official receipt when it receives the gift of a work of art as part of its primary mission. It can also issue an official receipt if it is a museum. Otherwise, an organization can issue an official receipt only at the time it disposes of the work of art if the work of art is disposed of before December 31 of the fifth calendar year following the year in which the gift was made. If this restriction prevents the organization from issuing an official receipt under the *Taxation Act*, but it has issued an official receipt in accordance with the federal *Income Tax Act*, the gift must nevertheless be included in the amount on line 12. If the work of art is disposed of within the five-year period and an official receipt is issued under the *Taxation Act*, the gift should not be included again on line 12.
- If the only advantage for the donor is to receive annuities for a certain time, the organization can issue an official receipt for the year of the gift. The eligible amount of the gift is the amount by which the amount the donor pays to the organization **exceeds** the price that the donor would pay for an annuity to finance the guaranteed payments expected from the organization, if the donor purchased the annuity from a person with whom he or she deals at arm's length.

Enter on line 12.1 the total amount of tuition fees included in the amount on line 12.



Lines 13 and 13.1

Enter on line 13 the total amount of gifts received from other organizations with the same tax status (for example, a registered charity that receives a gift from another registered charity), whether or not those other organizations are associated with the organization.

In the case of a charity, enter on line 13.1 the total amount of gifts that the donor charities reported as designated gifts.

Line 14

Enter the total amount of gifts for which the organization did not and will not issue official receipts (for example, gifts from tax-exempt organizations and entities, anonymous donors or collection boxes).

Do not include gifts received from other organizations (line 13), or grants or payments received from the federal government, a provincial government, or a municipal or regional administration (line 15).

Lines 15 to 15.3

On line 15, enter the **gross amount** of grants, contributions and other payments received from the federal government, a provincial government, or a municipal or regional administration. Include revenue from the supply of property and services to government and administrative entities.

Provide a breakdown of the gross amount on lines 15.1, 15.2 and 15.3.

Line 16

Enter the total amount of revenue from all sources outside Canada for which the organization did not issue official receipts.

Line 17

Enter the total amount of gross investment income (such as interest and dividends). This income must be reported even if the organization received no corresponding RL slips or information slips.

Income in a foreign currency must be converted to Canadian dollars, using the exchange rate in effect at the time the income was received.

Line 18

Enter the total amount of **gross rental income** (rental of land or buildings), regardless of whether or not the rental is related to the organization's objectives.

Line 19

Enter the total amount of membership fees or dues (for which the organization did not issue official receipts), other than those reported as gifts on line 12.



Line 20

Enter the total amount of **gross revenue** from fund-raising activities (for which the organization did not issue official receipts), including activities carried out by the organization itself (subscription campaigns, sales of lottery tickets, auctions, fund-raising dinners, golf tournaments, etc.) and activities carried out by hired fund-raisers. Do not include revenue reported as gifts on lines 12, 13 and 14.

Line 21

Enter the total amount of **gross revenue** from the regular sale of goods and services such as:

- academic, religious or other instruction;
- childcare services;
- courses or seminars; and
- magazine subscriptions.

Do not include revenue reported elsewhere, for example, on line 12.1 (gifts received as tuition fees), line 15 (revenue from government sources) or line 20 (revenue from fund-raising activities).

Line 22

Capital gains and losses result from the disposition of property (land, buildings, securities, works of art, etc.) other than a sale made in the course of carrying on a business.

Generally, a capital gain or loss is determined by subtracting the total of the following amounts from the proceeds of disposition of the property:

- the adjusted cost base of the property, that is, the acquisition cost of the property, **plus** expenses incurred for its acquisition (surveying and appraisal costs, brokerage and legal fees), delivery and installation costs and, if applicable, GST and QST, as well as the cost of additions (capital expenditures related to improvements or additions to the property), and
- the expenses incurred for the disposition of the property (repair, improvement, clearing, surveying, appraisal and advertising costs; brokerage, direct seller and legal fees; commissions and transfer taxes; etc.) insofar as these expenses are incurred for the disposition of the property.

If the result is positive, the organization has realized a capital gain. If the result is negative, the organization has sustained a capital loss.

Add all capital gains and losses, and enter the net amount on line 22. If the net amount is negative, enter a minus sign (–) before the amount.

Line 23

Enter the total amount of all other revenue that was not entered on previous lines. Examples include the amount of a grant that is not considered to be a gift or is not from a government source, and rental income earned on property other than buildings or land. If applicable, you must also enter the GST and QST rebates and refunds received by the organization if the amounts were included in its expenses.



6.2.2 Expenditures and gifts to qualified donees

Enter the expenditures incurred for the various programs managed by the organization.

Lines 25 to 37.5

Enter the total amount of each type of expenditure on the appropriate lines:

- on line 25, enter expenditures incurred for advertising and promoting the organization, its programs and fund-raising activities, including related costs for entertainment and meals;
- on line 26, enter expenditures incurred for travel and vehicle use;
- on line 27, enter interest and other carrying charges;
- on line 28, enter office expenditures and supplies, including stationery, communications costs (mail, telephone, Internet) and expenditures related to meetings;
- on line 29, enter expenditures related to the occupation of premises, including office rent, the cost of heating, electricity and lighting, the cost of maintenance and repairs, taxes and mortgage payments;
- on line 30, enter fees for professionals and consultants, such as accountants, lawyers and fund-raisers;
- on line 31, enter expenditures for training personnel and volunteers, including costs related to courses, seminars and conferences;
- on line 32, enter remuneration paid to the organization's staff (wages, salaries, benefits and fees);
- on line 33, enter the cost of supplies and property purchased by the organization;
- on line 34, enter the fair market value of gifts used in activities related to the organization's objectives;
- on line 35, enter research grants, bursaries and scholarships paid as part of the organization's objectives;
- on line 36, enter expenditures that you cannot include on the preceding lines (premiums for a life insurance policy received as a gift, if the organization was both owner and beneficiary of the policy; permits and membership dues; amortization of capital property used in activities related to the organization's objectives; etc.).

On lines 37.1 to 37.5, enter the portion of the above expenditures that pertains to:

- activities related to the organization's objectives (line 37.1);
- management and general administration (line 37.2);
- fund-raising activities (line 37.3);
- non-partisan political activities (line 37.4) (see section 3.4 for more information);
- other activities (line 37.5).

The total of lines 37.1 through 37.5 must be equal to the amount on line 37.

Expenses incurred in order to debate an issue directly related to the organization's objectives must be included in the amount on line 37.1.



Lines 38 and 38.1

Enter on line 38 the total amount of gifts made to qualified donees. To calculate the total, complete Schedule C and add up all of the amounts entered on the "Total amount of gifts" lines.

If the organization is a registered charity, enter on line 38.1 the amount of gifts to other registered charities that the organization is reporting as designated gifts. This is the total of the amounts entered on the "Amount of designated gifts" lines. Otherwise, enter 0.

Charitable organization

A charitable organization must not pay more than 50% of its annual income to qualified donees, unless the qualified donees are associated charities (see definition in Part 2).

6.2.3 Assets

Determine the value of assets as at the end date of the taxation year.

The value of the organization's property may be based on its acquisition cost. If you use another method, enclose an explanatory note. For gifts in kind, indicate the FMV at the time the gifts were made. This is the value that must be indicated on the official receipts issued by the organization.

Line 40

Enter the total amount of the organization's liquid assets. Include amounts in bank accounts or held by representatives of the organization and any other property that can be quickly converted into cash (short-term deposits, promissory notes, etc.).

Line 41

Enter the total amount receivable from founders, officers, directors, members, shareholders and trustees, and from organizations not dealing at arm's length with such persons. Include loans made to these persons or organizations and amounts owing on goods or services sold to them.

Line 42

Enter the total of the other amounts receivable. Include amounts payable on goods and services sold by the organization to persons and organizations other than those covered on line 41 or on property rented to such persons and organizations, and debts that have been outstanding for one year or less (including the current portion of long-term investments).

Line 43

Enter the value of all the organization's long-term investments (investments issued for a term of more than one year). These may include investment certificates, shares, bonds, loans, mortgage debt and other securities, as well as the redemption value of life insurance policies.

Do not include amounts receivable that are included on lines 41 and 42. Do not include the value of capital property, which must be included on line 45.



Line 44

Enter the value of inventory used in attaining the organization's objectives.

Inventory includes property intended for sale, property in the course of production, and property used by the organization in supplying services.

Line 45

Enter the value of capital property, including immovable property (land and buildings), vehicles, equipment and furniture.

Line 46

Enter the value of all assets other than those mentioned on the previous lines (investments with persons with which the organization does not deal at arm's length, accumulated amortization of capital property used to carry out activities related to the organization's objectives (total amortization expenses used to compensate for the value of an asset or group of assets during its ownership), etc.).

6.2.4 Liabilities

Determine the value of liabilities as at the end date of the taxation year.

Line 50

Enter the total amount owing for:

- salaries and wages, goods purchased and services received;
- contributions, gifts, grants, scholarships, awards, etc., that were pledged by the organization but have not yet been paid out;
- short-term debts; and
- the current portion of long-term debts.

Line 51

Enter the total amount owing to founders, officers, directors, members, shareholders and trustees, or to organizations not dealing at arm's length with these persons. Include repayable loans and mortgage debt, as well as amounts owing to these persons or organizations for goods or services purchased.

Line 52

Enter the total amount owing to persons or organizations, other than those included on line 51, for goods or services purchased or for the portion of a government subsidy that the organization must repay.

Line 53

Enter the amount of all other liabilities, including long-term debts such as loans, mortgage debt or notes.



6.3 Remuneration

To complete Part 3 of the information return, you must determine the amount of all remuneration paid in the year to the organization's employees, directors and officers. Include the value of any benefits (such as housing, transportation, and low-interest or interest-free loans) granted to these persons.

A reimbursement of the expenditures incurred by the above persons in performing their duties, or incurred by volunteers, does not constitute remuneration.

Line 55

Enter the average number of employees remunerated per day during the year. If the number of employees increases during certain periods, enter instead the average number of employees per day during these periods.

If all of the organization's activities are carried out by volunteers (that is, by non-remunerated personnel), enter 0.

Lines 55.1 to 55.4

If the organization paid remuneration, indicate how many of the ten highest-paid positions fall into each of the four remuneration brackets on lines 55.1 through 55.4. Indicate the number of positions in the appropriate box(es).

Line 56

If the organization did not remunerate any of its directors, check **No**. A reimbursement of the expenses incurred by a director in carrying out his or her duties does not constitute remuneration.

If you checked **Yes**, attach a separate sheet with the additional information requested on the return.

Line 57

Check the appropriate box to indicate whether the organization transferred a portion of its income or assets to the persons or organizations listed.

6.4 Political activities

Complete this part to indicate whether the organization carried on political activities or made gifts to qualified donees that will likely be used to support political activities (regardless of how the donees actually use them). If this is the case, provide the required information in the information return and attach a note explaining how the organization's or the donees' political activities are incidental to the organization's objectives, and why they do not support or oppose a political party or candidate for public office.

For more information on political activities, see the note following the definition of "charitable foundation" in Part 2. For information on the restrictions that a charity must take into account if it devotes a portion of its resources to political activities, see section 3.4.

Line 58

Check **Yes** if the organization carried on political activities during the taxation year.



Line 58.1

If you checked **Yes** on line 58, enter the total amount devoted to political activities.

Line 59

Check **Yes** if the organization made gifts to qualified donees that will likely be used to support political activities (regardless of how the donees actually use them).

Line 59.1

If you checked **Yes** on line 59, enter the total amount of the gifts that will likely be used to support political activities. This amount is the total of the amounts entered in the “Amount of gifts to support political activities” lines in Schedule C.

6.5 Other information

You must answer the questions and, if applicable, provide the required information about the organization’s operations and a summary regarding the value of accumulated property.

Line 60

If changes were made to the governing documents during the year (for example, a change was made to the organization’s name, its objectives or the rules governing its activities), check **Yes** and enclose a copy of the official document attesting to the changes.

By “copy of the official document attesting to the changes,” we mean a photocopy of the documents describing any changes to the governing documents and containing:

- proof that the changes have been approved by the competent provincial or federal authority, where the organization is incorporated and must therefore have the changes approved; or
- the effective date of the changes and the signature of at least three current directors of the organization, in all other cases.

Line 61

A gift is a transfer of property made by a donor with the genuine intention of making a gift. Consequently, when the organization earns regular revenue from the sale of goods and services (line 21) or regular income from the rental of its property (lines 18 and 23), the payments it receives are not gifts, and the organization must not issue official receipts for them.

Receipts issued by the organization for the payments (non-official receipts) must be produced separately from official receipts issued for gifts.

Lines 62 and 62.1

If the organization issued official receipts for gifts in kind, enter the total eligible amount on line 62.1.

You must also specify the type of gifts in kind received by checking the appropriate box(es). Gifts in kind include qualified property (see definition in Part 2), works of art, non-qualifying securities, purchase options, buildings for cultural purposes and other types of property (for example, certified cultural property).

For more information about these types of property, see Part 4.



Lines 63 and 63.1

If the organization issued new official receipts for property that it returned to the donors after having issued them official receipts for the gift of the property, you must indicate the total amount of gifts of property returned (see section 4.4) on line 63.1.

Line 65

If the organization conducted fund-raising activities (or engaged a third party to do so on its behalf), it must indicate all the fund-raising methods employed during the taxation year by checking the appropriate box(es). For more information on fund-raising activities, see section 1.1.3.

Line 66

If, during the calendar year in which the taxation year ended, the organization paid salaries or wages, or granted scholarships, bursaries, fellowships or certain awards to individuals, it must file RL-1 slips respecting these amounts by the last day of February of the next calendar year.

Line 67

Enter the address of the location where the organization's books and registers can be consulted.

Line 68

Enter the contact information of the person who completed the information return or the partnership he or she represents, as the case may be. This person may be the person authorized to sign on behalf of the organization or a mandatary of the organization who does not have signing authority.

Lines 70 to 75

Enter the value of the property accumulated with our authorization during the taxation year (including the income earned during that year from all property accumulated with our authorization) on line 71 to keep track of the accumulated property.

Where all or a portion of the accumulated property is **used for the intended purposes within the authorized period and during the year**, enter the value of the property used on line 73 of the return.

Carry this amount (if applicable) to line 101 of Schedule A or to line 201 of Schedule B, as per the instructions in the note immediately following line 75 of the return.

Lines 76 and 76.1

If the organization is a registered charity and, at the end of the taxation year, it was associated with another registered charity, enter the name and registration number of the other charity on line 76.1. See the definition of "Associated charity" in Part 2.



Lines 77 and 77.1

If the organization is a public foundation and it acquired control of a corporation with voting rights during the taxation year, check **Yes** on line 77 and enter the name and identification number of the corporation on line 77.1.

A foundation is considered to be controlling a corporation when it owns, alone or jointly with persons with which it does not deal at arm's length, more than 50% of the shares with voting rights of the corporation's capital stock. However, a foundation is not considered to have acquired control of such a corporation during a given fiscal year if it purchased or otherwise acquired, for consideration, a maximum of 5% of the shares in any class (with or without voting rights) of the corporation's capital stock.

A public foundation that acquires control of a corporation may have its registration revoked (see section 5.2).

Line 78

If the organization is a public or private foundation that has incurred debt other than debt relating to current administrative expenses, the purchase and sale of securities or the administration of charitable activities, check **Yes**. In this case, its registration may be revoked (see section 5.2).

Line 79

If the organization is a private foundation covered by the provisions concerning the excess corporate holdings regime, check **Yes**. For more information, see section 1.1.2.

Line 80

Where the organization is a registered cultural or communications organization and a taxpayer received a benefit, by virtue of being a member of the organization, related to a workshop, seminar, training program or development program in which the taxpayer (or another person) participated, indicate that fact on line 80. The taxpayer must include the value of the advantage in calculating his or her income.



7 INSTRUCTIONS FOR COMPLETING THE SCHEDULES

Use Schedule A or B to compare the organization’s disbursement quota with the amounts disbursed to attain its objectives. Charities must complete Schedule A. Schedule B must be completed by museums, cultural or communications organizations and political education organizations.

Use Schedule C to establish a list of qualified donees to which the organization donated gifts and to specify the donated amounts.

Use Schedule D to provide information about the organization’s directors and other officers.

7.1 Schedules A and B – Disbursement quota for the taxation year

7.1.1 Disbursement quota

Complete Part 1 to calculate the disbursement quota.

Value of property for purposes of calculating the disbursement quota

On line 100 of Schedule A or on line 200 of Schedule B, as applicable, enter the average value of the movable and immovable property that the organization owned at any time in the 24 months preceding the beginning of the taxation year but did not use directly for activities related to its objectives or for administrative purposes.

This property includes liquid assets (amounts in a bank account or held by representatives of the organization and any other property, such as short-term deposits and promissory notes, that can be quickly converted into cash), land and buildings.

However, do not take into account property accumulated with our authorization (line 75 of the return).

Charity

Do not take into account property that the charity received as a gift (other than designated gifts) from another charity with which it was not dealing at arm’s length. Instead, enter the fair market value of such property on line 130. See the definition of “designated gift” in Part 2.

To calculate the average value of the property, you must first **divide the 24 months preceding the taxation year into several consecutive and equal periods** (a minimum of two periods and a maximum of eight). The number of periods is usually chosen when the organization files its information return for its first taxation year. The number of periods cannot be changed without our authorization.



The organization must determine the value of the property it held at the end of each period, but did not use directly for its charitable activities or for administrative purposes. Consequently, if the organization chooses to calculate the average value of the property based on:

- two periods, it must determine the value of the property held at the end of each of the two twelve-month periods that preceded the beginning of the taxation year;
- four periods, it must determine the value of the property held at the end of each of the four six-month periods that preceded the beginning of the taxation year.

Example

An organization completes its information return for the taxation year ending on December 31, 2017.

During the 24 months preceding the beginning of that taxation year, the organization held an immovable and shares. The following table shows the value of the property as determined at the end of each of the four periods:

End date of the period	Value of the immovable	Value of the shares	Combined value
June 30, 2015	\$500,000	\$90,000	\$590,000
December 31, 2015	\$500,000	\$100,000	\$600,000
June 30, 2016	\$510,000	\$110,000	\$620,000
December 31, 2016	\$510,000	\$120,000	\$630,000

For the **2017** taxation year, the average value of the property held during the preceding 24 months is calculated as follows:
 $(\$590,000 + \$600,000 + \$620,000 + \$630,000) \div 4 = \$610,000$.

Enter \$610,000 on line 100 of Schedule A or on line 200 of Schedule B, as applicable.

For the subsequent taxation year (2018), the following table shows the value of the immovable and of the shares as determined at the end of each of the four periods.

End date of the period	Value of the immovable	Value of the shares	Combined value
June 30, 2016	\$510,000	\$110,000	\$620,000
December 31, 2016	\$510,000	\$120,000	\$630,000
June 30, 2017	\$520,000	\$130,000	\$650,000
December 31, 2017	\$520,000	\$0*	\$520,000

* The organization received our authorization to accumulate, as of August 1, 2017, a total value of \$140,000 in property to carry out a specific project. Since this value corresponds to the value of the shares at that date, the organization has earmarked the proceeds from the shares for the project in question. The amount of \$140,000 must be entered on line 71 of the return as it has been removed from the table.

For **2018**, the average value of the property held during the preceding 24 months will be calculated as follows:
 $(\$620,000 + \$630,000 + \$650,000 + \$520,000) \div 4 = \$605,000$.

NOTE

As a rule, the value of a property at the end of each period corresponds to:

- its fair market value at that date, in the case of immovable property or shares of a corporation that are not listed on a designated stock exchange;
- its closing rate or the average of the bid price and the ask price in the case of shares of a corporation listed on a designated stock exchange.



7.1.2 Disbursement excess or shortfall

Complete Part 2 to determine whether there is a disbursement excess or a disbursement shortfall in respect of the organization's disbursement quota.

A disbursement excess exists if the amount spent by the organization to attain its objectives exceeds the disbursement quota. In this case, all or part of the expenditures may be used to offset a disbursement shortfall (if any) for the previous taxation year. The balance (net excess) may be carried forward and used to offset a disbursement shortfall in the next five years.

A disbursement shortfall exists if the amount spent by the organization to attain its objectives is less than its disbursement quota. In this case, any net excess from the previous five taxation years may be used to offset the shortfall. If there remains a net disbursement shortfall after using the net excess, the organization must offset it in the next taxation year to avoid having its registration revoked.

Museum, cultural or communications organization or political education organization

If there is a net shortfall on line 220 of Schedule B, a special tax equal to the shortfall must be paid. The payment must be enclosed with the organization's or institution's return and submitted to us within six months after the end of the taxation year.

Amounts spent by the organization on its charitable activities or activities related to its objectives

On line 110 of Schedule A or line 210 of Schedule B, as applicable, enter the amount from line 37.1 of the information return.

Charity

During the taxation year preceding the year for which the information return is being filed, the charity may have received a gift of property from another registered charity with which it does not deal at arm's length. If this is the case, the charity must, before the end of the year for which the information return is being filed, spend an amount equal to the fair market value of the property so received (amount on line 130 of Schedule A) in order to comply with the requirement to incur expenses for its charitable activities or make gifts to qualified donees with which it deals at arm's length.

The charity must meet this requirement in addition to the disbursement quota requirement. Consequently, if the amount on line 37.1 of the information return includes an amount that the charity spent during the year to meet the requirement mentioned in the preceding paragraph, you must subtract that amount from the amount on line 37.1 before entering the result on line 110.



Gifts made to qualified donees that are not designated gifts

If you complete Schedule A, enter on line 111 the result obtained by subtracting the amount on line 38.1 from the amount on line 38.

If you complete Schedule B, enter on line 211 the amount from line 38.

Charity

During the taxation year preceding the year for which the information return is being filed, the charity may have received a gift of property from another registered charity with which it does not deal at arm's length. If this is the case, the charity must, before the end of the year for which the information return is being filed, spend an amount equal to the fair market value of the property so received (amount on line 130 of Schedule A) in order to comply with the requirement to incur expenses for its charitable activities or make gifts to qualified donees with which it deals at arm's length.

The charity must meet this requirement in addition to the disbursement quota requirement. Consequently, if the amount on line 38 of the information return includes a gift that the charity made during the year to a donee with which the charity is dealing at arm's length and the gift was made to meet the requirement mentioned in the preceding paragraph, you must subtract the amount of this gift from the amount on line 38 before entering the result on line 111.

7.2 Schedule C – Summary of gifts to qualified donees

If the organization made gifts to qualified donees (see definition in Part 2), complete Schedule C to establish a list of qualified donees to which the organization donated gifts and to indicate the amounts donated.

List all of the qualified donees that received gifts from the organization during the taxation year. Enter the name of each qualified donee only once. Do not enter the names of persons who received a benefit, such as students who received a scholarship, from the organization.

Line marked "Name of qualified donee"

Enter the full name of the qualified donee that received a gift from the organization.

Line marked "Registration number"

Enter the donee's registration number, if applicable. This number is:

- the Business Number (BN) assigned by the Canada Revenue Agency, in the case of a registered charity; or
- the registration number assigned by Revenu Québec, in the case of a registered museum or cultural or communications organization.

Line marked "Associated charity"

Check the box if the qualified donee is a charity associated with the organization (if the organization is also a registered charity). See the definition of "Associated charity" in Part 2.

Line marked "Address"

Enter the donee's full address, including the postal code. If the address is outside Canada, provide the country.



Line marked “Total amount of gifts”

Enter the total amount of all gifts made to the donee by the organization, including designated gifts, gifts in kind and gifts to support political activities, if applicable, in Canadian dollars.

Add all of the amounts on this line for each donee and enter the result on line 38 of the return.

Line marked “Amount of designated gifts”

Enter the amount of all the designated gifts (see definition in Part 2) that the organization donated to the donee, in Canadian dollars.

Add all of the amounts on this line for each donee, and enter the result on line 38.1 of the return.

Line marked “Amount of gifts in kind”

Enter the total eligible amount of all gifts in kind (see definition in Part 2) that the organization made to the donee. This amount must correspond to the FMV, in Canadian dollars, of the donated property.

Line marked “Type of gifts in kind”

Specify the type of gifts in kind the organization donated (for example, qualified property or work of art).

Line marked “Amount of gifts to support political activities”

Enter the amount of all gifts made to the donee that will likely be used to support political activities, in Canadian dollars.

Only the donee’s intention concerning the use of the gifts should be considered, not how the donee will actually use them. The organization is not responsible for verifying how the gifts were actually used by the donee. Therefore, even if the donee never actually puts the gift toward a political activity, if the objective of the gift is to finance a political activity, it must be included on this line.

Add all of the amounts on this line for each donee and enter the result on line 59.1 of the return.

7.3 Schedule D – Directors and other officers

Use Schedule D to provide a list of all of the organization’s directors and other officers. A director is an elected or appointed member of the organization’s board of directors whose position is listed in the governing documents (for example, the president, treasurer or secretary). Directors can be trustees or similar types of representatives. In the case of a religious organization, enter information about the priest, minister or other religious leader, even if he or she is not a director.

For each director and other officer, enter the position held in the organization as well as the start and end dates of his or her term. If the person held the position at the end of the year for which the return is being filed, do not enter an end date.

You must also state whether the person is dealing at arm’s length with the organization’s other directors and officers. If not, specify the nature of the relationship (see definition of “Arm’s length” in Part 2).



TO CONTACT US

Online

www.revenuquebec.ca



By telephone

Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City	Montréal	Elsewhere
418 659-6299	514 864-6299	1 800 267-6299 (toll-free)

Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City	Montréal	Elsewhere
418 659-4692	514 873-4692	1 800 567-4692 (toll-free)

Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City	Elsewhere
418 652-6159	1 800 827-6159 (toll-free)

Individuals with a hearing impairment

Montréal	Elsewhere
514 873-4455	1 800 361-3795 (toll-free)

By mail

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Québec City and other regions

Direction principale des relations avec la clientèle des particuliers
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Businesses, employers and agents for consumption taxes

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