REVENU QUÉBEC

Information Return for Registered Charities and Other Donees

To complete this return and the schedules that accompany it, refer to guide TP-985.22.G-V, *Donees Required to File an Information Return*, available on our website at **revenuquebec.ca**.

If this is an amended return, check this box. ☐

1 Identification (please print)

Enter the organization's registration number in the appropriate box.

Registered charity RR

Registered museum IMQ

Registered cultural or communications organization OCC

Recognized political education organization OEP

1 Name of organization

2 Last name and first name of a director or officer of the organization (provide a list of all directors or officers in Schedule D)

3 Address of the director or officer — Postal code

4 Area code Telephone

5 End date of taxation year Y Y Y Y M M D D

6 Is this the first return filed by the organization since its registration? ☐ Yes ☐ No

7 Is this the final return to be filed by the organization? ☐ Yes ☐ No
If **yes**, refer to the guide.

8 In the case of a charity, check the category under which the charity was registered or designated:

- 8.1 ☐ charitable organization
- 8.2 ☐ private foundation
- 8.3 ☐ public foundation

9 In the case of a charity, did it, at any time in the taxation year, hold an interest in a limited partnership? ☐ Yes ☐ No

If **yes**, enter the percentage interest. . **%**

Was it a direct interest? ☐ Yes ☐ No

10 Which accounting method was used to determine the financial information in Part 2?

- ☐ accrual method
- ☐ cash method

13HG ZZ 49517271

2 Financial information (enclose the organization's financial statements)

2.1 Gifts and other revenue

Total eligible amount of gifts for which the organization issued official receipts				12	
Portion of the amount from line 12 that constitutes tuition fees	12.1				
Total gifts received from other organizations with the same tax status			+	13	
Portion of the amount from line 13 that constitutes designated gifts (only registered charities are required to complete this line)	13.1				
Other gifts for which the organization did not issue official receipts			+	14	
Revenue from government sources			+	15	
Portion of the amount on line 15 received from:					
• the federal government	15.1				
• a provincial government	15.2				
• a municipal or regional administration	15.3				
Revenue from sources outside Canada			+	16	
Investment income (interest and dividends)			+	17	
Rental income from land and buildings			+	18	
Membership fees or dues for which the organization did not issue official receipts			+	19	
Revenue from fund-raising activities for which the organization did not issue official receipts			+	20	
Income from sales of goods and services			+	21	
Net capital gain (or loss) from the disposition of property			+	22	
Other revenue			+	23	
Add lines 12, 13, 14, 15 and 16 through 23.		**Gifts and other revenue**	=	24	

2.2 Expenditures and gifts made to qualified donees

Advertising and promotional costs				25	
Travel and vehicle expenditures			+	26	
Interest and other carrying charges			+	27	
Office expenditures and supplies			+	28	
Occupancy costs			+	29	
Professional and consulting fees			+	30	
Training costs (personnel and volunteers)			+	31	
Wages and salaries, benefits and fees			+	32	
Cost of supplies and property purchased			+	33	
Fair market value of all gifts used in the course of activities related to the organization's objectives			+	34	
Research grants, bursaries and scholarships paid as part of the activities related to the organization's objectives			+	35	
Other expenditures			+	36	
Add lines 25 through 36.			=	37	
Portion of the amount from line 37 that pertains to:					
• activities related to the organization's objectives	37.1				
• management and general administration	37.2				
• fund-raising activities	37.3				
• other activities	37.5				
Total gifts made to qualified donees (complete Schedule C and enter the total of the amounts on the "Total amount of gifts" lines in that schedule)			+	38	
Portion of the amount from line 38 that constitutes designated gifts (total of the amounts entered on the "Amount of designated gifts" lines in Schedule C). Only registered charities are required to complete this line.	38.1				
Add lines 37 and 38.		**Expenditures and gifts made to qualified donees**	=	39	

2.3 Assets

Liquid assets	40	
Amounts receivable from founders, officers, directors, members, shareholders, trustees or any organization not dealing at arm's length with them	+ 41	
Amounts receivable from other sources	+ 42	
Long-term investments	+ 43	
Inventory used in activities related to the organization's objectives	+ 44	
Capital property (land, buildings, vehicles, etc.)	+ 45	
Other assets	+ 46	
Add lines 40 through 46. **Assets**	= 47	

2.4 Liabilities

Trade accounts payable and accrued liabilities	50	
Amounts payable to founders, officers, directors, members, shareholders, trustees or any organization not dealing at arm's length with them	+ 51	
Other amounts payable	+ 52	
Other liabilities	+ 53	
Add lines 50 through 53. **Liabilities**	= 54	

3 Remuneration

Average number of employees per day during the taxation year or during peak periods 55 ____

Indicate how many of the **ten highest-paid positions** fall into each of the four remuneration brackets below:

55.1 ____ $1 – $39,999 55.2 ____ $40,000 – $79,999 55.3 ____ $80,000 – $119,999 55.4 ____ $120,000 or over

56 Did the organization remunerate its **directors**? ☐ Yes ☐ No

If **yes**, enclose a separate sheet listing the services for which each director was remunerated and the amount paid.

57 Did the charity transfer, directly or indirectly, any portion of its income or assets to:
- its founders, directors, employees or members;
- persons not dealing at arm's length with a founder, director, employee or member; or
- organizations controlled by a person belonging to one of the groups mentioned in the previous bullets or not dealing at arm's length with such a person? ☐ Yes ☐ No

4 Political activities

58 Was the organization involved in any public policy dialogue and development activities? ☐ Yes ☐ No

If **yes**, enclose a note describing the activities and how they relate to the organization's charitable purposes.

5 Other information (if you need more space, attach a separate sheet with the required information)

60 Were any changes made to the governing documents during the taxation year? ☐ Yes ☐ No

If **yes**, enclose a copy of the official document attesting to the changes.

61 Are the receipts issued for the sale of goods and services or for the rental of the organization's property clearly distinguishable from official donation receipts? ☐ Yes ☐ No

If **no**, please explain: ____________________

5 Other information (continued)

62 Were official receipts issued for gifts in kind? ☐ Yes ☐ No

62.1 If **yes**, enter the total of the eligible amounts of these gifts.

Also, check the box(es) corresponding to the type of gift in kind.

62.2 ☐ Qualified property
62.3 ☐ Work of art
62.4 ☐ Non-qualifying security
62.5 ☐ Purchase option
62.6 ☐ Building intended for cultural purposes
62.7 ☐ Other (specify):

63 Did the organization return any property with a fair market value of more than $50 to a donor after issuing the donor an official receipt for the gift of the property? ☐ Yes ☐ No

63.1 If **yes**, enter the total amount of gifts of property returned.

65 Did the organization conduct fund-raising activities directly or through a third party? ☐ Yes ☐ No

If **yes**, check the appropriate box(es).

65.1 ☐ Subscription campaigns
65.2 ☐ Sales of lottery tickets
65.3 ☐ Auctions
65.4 ☐ Fund-raising dinners
65.5 ☐ Tournaments, sports events
65.6 ☐ Collection boxes
65.7 ☐ Other (specify):

66 Did the organization file RL-1 slips for remuneration paid or for bursaries or scholarships awarded to individuals? ☐ Yes ☐ No

If **yes**, check the applicable box(es).

66.1 ☐ Remuneration
66.2 ☐ Bursaries or scholarships awarded to individuals

67 Address where the organization's books and registers are kept

Street number, street name, P.O. box

City, town or municipality | Province | Postal code | Area code Telephone

68 Information about the person completing this return or about the corporation the person represents, as applicable

Last name and first name of the individual, or name of the corporation

Address (street number, street name, P.O. box)

City, town or municipality | Province | Postal code | Area code Telephone

If we authorized the organization to **accumulate property** during a period that covers the taxation year for which the return is being filed, describe the project for which the organization was authorized to accumulate property and complete lines 70 through 75. If not, go to line 76.

Balance, at the end of the preceding taxation year, of the property accumulated in accordance with the terms of the authorization		70	
Value of the property accumulated during the taxation year, including income earned on this property and on the property covered on line 70	+	71	
Add lines 70 and 71.	=	72	
Value of the property used in the project during the year in accordance with the terms of the authorization and for the specified period (all or part of the amount on line 72)	–	73	
Subtract line 73 from line 72 (see note below). **Balance, at the end of the taxation year, of property accumulated in accordance with the terms of the authorization**	=	75	

Note: Enter the amount from line 75 on line 101 of Schedule A or line 201 of Schedule B, as applicable, if:
- the period authorized for accumulating property ends during the taxation year; or
- the organization did not comply with the terms of the authorization during that period.

Charity

76 At the end of the taxation year, was the charity associated with another registered charity? ☐ Yes ☐ No

If **yes**, give the name and registration number of the other charity. Also enclose a copy of the *Application for Designation as Associated Charities* (form T3011) that you submitted to the Canada Revenue Agency (CRA) and a copy of the designation by the CRA.

Name	Registration number
76.1	R R

Public or private foundation

77 If the foundation is a public foundation, did it acquire control of a corporation? ☐ Yes ☐ No

If **yes**, give the name and identification number of the corporation.

Name	Identification number
77.1	IC 0001

78 Did the foundation incur debts, other than for current operating expenses, for purchasing or selling investment securities or for administering charitable activities? ☐ Yes ☐ No

79 In the case of a private foundation, is the foundation subject to the provisions applicable to the excess corporate holdings regime? ☐ Yes ☐ No

If **yes**, enclose a copy of the form T2081, *Excess Corporate Holdings Worksheet for Private Foundations*, that the foundation submitted to the CRA.

Cultural or communications organization

80 Did a taxpayer or other person receive a benefit consisting of participation in a workshop, a seminar or a training or development program because the taxpayer is a member of the organization? ☐ Yes ☐ No

6 Certification (this part must be completed by the person authorized to sign on behalf of the organization)

I certify that the information provided in this return and in the enclosed documents is accurate and complete.

Last name and first name

Position in the organization | Area code | Telephone | Extension

Signature | Date

We may compare the information supplied with information obtained from other sources and may also transmit the information to other government departments or agencies.

Notice to the person who submits the return

Be sure to submit all of the following documents:

- the duly completed information return (and Schedule A or B, Schedule D and, if applicable, Schedule C);
- the organization's financial statements;
- any other document requested in the return, including explanatory notes and attached sheets containing required information.

Disbursement Quota for the Taxation Year

Registered Charity

Name of organization

End date of taxation year
Y Y Y Y M M D D

See section 7.1 of the guide before completing this schedule. The line numbers in parentheses refer to the lines of the information return.

1 Disbursement quota

Average value of the property that the charity held in the **24 months preceding the beginning of the taxation year for which the return is being filed** but did not use directly for its charitable activities or for administrative purposes. Do not include the following property: • property accumulated with our authorization and for which a value is entered on line 75 of the return; • gifts of property (other than designated gifts) that the charity received from another registered charity with which it was not dealing at arm's length, and for which a value is entered on line 130 of this schedule.		100	
Value of the property accumulated with our authorization but not used in accordance with the terms of the authorization (see the note under line 75 of the return)	+	101	
Add lines 100 and 101. If the result is **$100,000 or less** (in the case of a charitable organization) or **$25,000 or less** (in the case of a charitable foundation), go to line 105 and enter 0.	=	102	
Number of days in the taxation year	×		
Multiply line 102 by the number of days in the taxation year.	=	103	
	÷		**365**
Divide line 103 by 365.	=	104	
	×		**3.5%**
Multiply line 104 by 3.5%. **Disbursement quota**	=	105	

2 Disbursement excess or shortfall

Amounts spent by the charity for its charitable activities (line 37.1)		110	
Gifts, other than designated gifts, made to qualified donees (subtract line 38.1 from line 38)	+	111	
Amount determined by Revenu Québec (see section 3.1 of the guide)	+	112	
Add lines 110 through 112.	=	113	
Amount from line 105	–	114	

Subtract line 114 from line 113. If the result is:

- **positive**, it indicates a **disbursement excess**. Enter it on line 115 and complete lines 117 and 118; = 115
- **negative**, it indicates a **disbursement shortfall**.
  Enter it on line 116 without the minus sign (–) and complete lines 119 and 120. = 116

Portion of the amount from line 115 used to offset the disbursement shortfall of the previous taxation year – 117

Subtract line 117 from line 115. The result constitutes a **net excess** that the charity can use to offset a disbursement shortfall in the following five years. = 118

If the charity had a net excess in any of the **five previous years**, indicate what portion it is using to offset a disbursement shortfall for the year for which the return is being filed (do not include any portion of the net excess that was previously used to offset a disbursement shortfall).

Taxation year ending:	**A** Net excess at the end of the year in question	**B** Amount used for the year for which the return is being filed	**C** Net excess available to carry forward (col. A – col. B)
• 5 years ago: in 20 ____			**N. A.**
• 4 years ago: in 20 ____			
• 3 years ago: in 20 ____			
• 2 years ago: in 20 ____			
• 1 years ago: in 20 ____			
Total of column B		▶	– 119

Subtract line 119 from line 116. The result constitutes the **net shortfall** that the charity can offset using the following year's disbursement excess. = 120

3 Gift of property received from another charity not dealing at arm's length with the charity

If, during the previous taxation year, the charity received a gift of property (other than a designated gift) from another registered charity with which it was not dealing at arm's length, enter the fair market value of the property. 130

We can revoke a charity's registration if, before the end of the taxation year, the charity does not comply with the requirement to spend an amount equal to the amount on line 130 to cover expenditures pertaining to its charitable activities or to 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 (see section 7.1 of the guide).

REVENU QUÉBEC

Disbursement Quota for the Taxation Year

Registered Museum, Registered Cultural or
Communications Organization or Recognized Political Education Organization

Name of organization

End date of taxation year
Y Y Y Y M M D D

See section 7.1 of the guide before completing this schedule. The line numbers in parentheses refer to the lines of the information return.

1 Disbursement quota

Average value of the property that the organization held in the **24 months preceding the beginning of the taxation year for which the return is being filed** but did not use directly for activities related to the organization's objectives or for administrative purposes. Do not include property accumulated with our authorization for which the value is entered on line 75 of the return.		200	
Value of the property accumulated with our authorization but not used in accordance withthe terms of the authorization (see the note under line 75 of the return)	+	201	
Add lines 200 and 201. If the result is **$100,000 or less**, go to line 205 and enter 0.	=	202	
Number of days in the taxation year	×		
Multiply line 202 by the number of days in the taxation year.	=	203	
	÷		**365**
Divide line 203 by 365.	=	204	
	×		**3.5%**
Multiply line 204 by 3.5%. **Disbursement quota**	=	205	

2 Disbursement excess or shortfall

Amounts spent by the organization for activities related to its objectives (amount from line 37.1)		210	
Gifts made to qualified donees (amount from line 38)	+	211	
Amount determined by Revenu Québec (see section 3.1 of the guide)	+	212	
Add lines 210 through 212.	=	213	
Amount from line 205	–	214	

Subtract line 214 from line 213. If the result is:

- **positive**, it indicates a **disbursement excess**. Enter it on line 215 and complete lines 217 and 218; = 215
- **negative**, it indicates a **disbursement shortfall**. Enter it on line 216 without the minus sign (–) and complete lines 219 and 220 on the next page. = 216

Portion of the amount from line 215 used to offset the disbursement shortfall of the previous taxation year	–	217	
Subtract line 217 from line 215. The result constitutes a **net excess** that the organization can use to offset a disbursement shortfall in the following five years.	=	218	

2 Disbursement excess or shortfall (continued)

Amount from line 216 | 216 |

If the organization had a net excess in any of the five previous years, indicate what portion it is using to offset a disbursement shortfall for the year for which the return is being filed (do not include any portion of the net excess that was previously used to offset a disbursement shortfall).

Taxation year ending:	A Net excess at the end of the year in question	B Amount used for year for which the return is being filed	C Net excess available to carry forward (col. A – col. B)		
• 5 years ago: in 20 ____			N.A.		
• 4 years ago: in 20 ____					
• 3 years ago: in 20 ____					
• 2 years ago: in 20 ____					
• 1 years ago: in 20 ____					
Total of column B		▶		– 219	

Subtract line 219 from line 216. The result constitutes the net shortfall that the organization can offset using the following year's disbursement excess. = 220

Amount from line 220 **Special tax payable** 221

☐ Cheque or money order enclosed

REVENU QUÉBEC

Summary of Gifts Made to Qualified Donees

Name of organization

End date of taxation year

Y Y Y Y M M D D

If the organization made gifts to qualified donees, provide the required information for each donee and enter the amount of the gifts made to the donee. See section 7.2 of the guide.

The line numbers in parentheses refer to the lines of the information return.

If there are more than seven donees, enter the additional information on another copy of the schedule.

Total number of qualified donees:

Name of qualified donee

Registration number

☐ Associated charity

Address

Total amount of gifts (include this amount on line 38): $

Amount of designated gifts (include this amount on line 38.1): $

Amount of gifts in kind: $

Type of gifts in kind (specify):

Name of qualified donee

Registration number

☐ Associated charity

Address

Total amount of gifts (include this amount on line 38): $

Amount of designated gifts (include this amount on line 38.1): $

Amount of gifts in kind: $

Type of gifts in kind (specify):

Name of qualified donee

Registration number

☐ Associated charity

Address

Total amount of gifts (include this amount on line 38): $

Amount of designated gifts (include this amount on line 38.1): $

Amount of gifts in kind: $

Type of gifts in kind (specify):

Name of qualified donee

Registration number

☐ Associated charity

Address

Total amount of gifts (include this amount on line 38): $

Amount of designated gifts (include this amount on line 38.1): $

Amount of gifts in kind: $

Type of gifts in kind (specify):

Name of qualified donee

Registration number

☐ Associated charity

Address

Total amount of gifts (include this amount on line 38): $

Amount of designated gifts (include this amount on line 38.1): $

Amount of gifts in kind: $

Type of gifts in kind (specify):

Name of qualified donee

Registration number

☐ Associated charity

Address

Total amount of gifts (include this amount on line 38): $

Amount of designated gifts (include this amount on line 38.1): $

Amount of gifts in kind: $

Type of gifts in kind (specify):

Name of qualified donee

Registration number

☐ Associated charity

Address

Total amount of gifts (include this amount on line 38): $

Amount of designated gifts (include this amount on line 38.1): $

Amount of gifts in kind: $

Type of gifts in kind (specify):

REVENU QUÉBEC

Directors and Other Officers

Name of organization

End date of taxation year
Y Y Y Y M M D D

Provide the required information for each of the organization's directors and other officers for the fiscal period. See section Part 7.3 of the guide.

If there are more than seven directors or other officers, enter the additional information on another copy of the schedule.

Total number of directors and other officers:

Last name | First name

Address

Postal code | Area code Telephone

Date of birth (Y Y Y Y M M D D) | Profession or sector of activity | Position within the organization

Term of office
Start date (Y Y Y Y M M D D) | End date (Y Y Y Y M M D D)

Does this person have a non-arm's-length relationship with other directors or officers of the organization?

☐ Yes ☐ No If yes, specify: ______

Last name | First name

Address

Postal code | Area code Telephone

Date of birth (Y Y Y Y M M D D) | Profession or sector of activity | Position within the organization

Term of office
Start date (Y Y Y Y M M D D) | End date (Y Y Y Y M M D D)

Does this person have a non-arm's-length relationship with other directors or officers of the organization?

☐ Yes ☐ No If yes, specify: ______

Last name | First name

Address

Postal code | Area code Telephone

Date of birth (Y Y Y Y M M D D) | Profession or sector of activity | Position within the organization

Term of office
Start date (Y Y Y Y M M D D) | End date (Y Y Y Y M M D D)

Does this person have a non-arm's-length relationship with other directors or officers of the organization?

☐ Yes ☐ No If yes, specify: ______

Last name | First name
Address
Postal code | Area code Telephone
Date of birth Y Y Y Y M M D D | Profession or sector of activity | Position within the organization
Term of office
Start date Y Y Y Y M M D D | End date Y Y Y Y M M D D
Does this person have a non-arm's-length relationship with other directors or officers of the organization?
☐ Yes ☐ No If yes, specify: ____________

Last name | First name
Address
Postal code | Area code Telephone
Date of birth Y Y Y Y M M D D | Profession or sector of activity | Position within the organization
Term of office
Start date Y Y Y Y M M D D | End date Y Y Y Y M M D D
Does this person have a non-arm's-length relationship with other directors or officers of the organization?
☐ Yes ☐ No If yes, specify: ____________

Last name | First name
Address
Postal code | Area code Telephone
Date of birth Y Y Y Y M M D D | Profession or sector of activity | Position within the organization
Term of office
Start date Y Y Y Y M M D D | End date Y Y Y Y M M D D
Does this person have a non-arm's-length relationship with other directors or officers of the organization?
☐ Yes ☐ No If yes, specify: ____________

Last name | First name
Address
Postal code | Area code Telephone
Date of birth Y Y Y Y M M D D | Profession or sector of activity | Position within the organization
Term of office
Start date Y Y Y Y M M D D | End date Y Y Y Y M M D D
Does this person have a non-arm's-length relationship with other directors or officers of the organization?
☐ Yes ☐ No If yes, specify: ____________