

# Information Return for Registered Charities and Other Donees

Fiscal Period Ending After March 3, 2010

To complete this return, you will need the accompanying guide (TP-985.22.G-V), which contains useful information and instructions.

**Note:** For a taxation year ended after December 31, 2008, but before March 4, 2010, use the 2007-10 version of form TP-985.22-V, *Information Return: Registered Charities, Registered Museums, Registered Cultural or Communications Organizations and Recognized Political Education Organizations*. You must complete all lines of Schedule A or Schedule B of that form, even those preceded by the symbol ♦.

## 1 Identification (please print)

Registered charity	Registered museum	Registered cultural or communications organization	Recognized political education organization
Registration number R R	Registration number	Registration number	Identification number

Name of organization  
1

Last name and first name of a director or officer of the organization  
2

Address of the director or officer  
3

Area code Telephone  
4

Fiscal period  
5 from Y M D to Y M D

Postal code

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

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

8 **Charity.** Check the category under which the charity was registered or designated:  
 8.1  charitable organization    8.2  private foundation    8.3  public foundation

## 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 (for a museum, a cultural or communications organization or a political education organization, enter 0)	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 regular sales of goods and services	+	21
Net capital gain (or loss) from the sale of property	+	22
Other revenue	+	23
Add lines 12, 13, 14, 15 and 16 through 23.		<b>Gifts and other revenue = 24</b>

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### 2.2 Expenditures and gifts 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	
Supplies and property purchased or received as donations and used during the fiscal period		33	
Research grants, bursaries and scholarships paid as part of the activities related to the organization's objectives		34	
Other expenditures		35	
Add lines 25 through 35.		=	36
Portion of the amount from line 36 that pertains to			
• activities related to the organization's objectives	36.1		
• management and general administration	36.2		
• fund-raising activities	36.3		
• political activities	36.4		
Total gifts made to qualified donees (see Part 4)		+ 37	

Portion of the amount from line 37 that constitutes designated gifts (for a museum, a cultural or communications organization or a political education organization, enter 0)	37.1		
Add lines 36 and 37.		<b>Expenditures and gifts to qualified donees</b>	= 38

### 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 such persons		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.		<b>Assets</b>	= 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 such persons		51	
Other amounts payable		52	
Other liabilities		53	
Add lines 50 through 53.		<b>Liabilities</b>	= 54

### 3 Remuneration

Average number of employees per day during the fiscal period or during peak periods	60	
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Use the remuneration brackets below to break down the number of highest-paid positions (maximum 5 positions).

61.1		\$1 – 39,999	61.2		\$40,000 – \$79,999	61.3		\$80,000 – \$119,999	61.4		\$120,000 or over
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62 Did the organization remunerate its **directors**?  Yes  No  
 If **yes**, indicate on a separate sheet the services for which each director was remunerated and the amount paid.

- 63 Did the charity transfer, directly or indirectly, any portion of its income or assets to its **founders, directors, employees or members, to persons not dealing at arm's length** with a founder, director, employee or member, or to **organizations that are controlled** by a person belonging to one of these five groups or **that are not dealing at arm's length** with such a person?  Yes  No

#### 4 Summary of gifts to qualified donees

If the organization made gifts to qualified donees in the fiscal period, you must enclose a list of these donees. Provide each donee's name, address, registration number or identification number (as applicable), the amount of the gift that the organization made to the donee and, if applicable, the portion of the amount that constitutes designated gifts.\*

\* The concept of "designated gifts" does not apply to the following organizations: registered museums, registered cultural or communications organizations and recognized political education organizations.

#### 5 Directors

You must enclose a list of the organization's directors. Provide each director's last and first name, title in the organization, profession or sector of activity, address and telephone number. A director is an appointed or elected member of the board of directors. However, a trustee or any similar representative is also considered a director. In the case of a religious organization, provide the information requested for the priest, minister or other religious leader, even if the person is not a director.

#### 6 Other information (if the space below is insufficient, attach an additional sheet)

- 6.1 Have changes been made to the governing documents during the fiscal period? .....  Yes  No  
 If **yes**, enclose a copy of the official document attesting to the changes
- 6.2 Are the receipts issued for the sale of goods and services or for the rental of the organization's assets clearly distinguishable from official donation receipts? .....  Yes  No  
 If **no**, please explain: \_\_\_\_\_
- 6.3 Were official receipts issued for gifts in kind? .....  Yes  No  
 If **yes**, indicate the total eligible amount of these gifts.
- 6.4 Did the organization receive a gift of qualified property or of a work of art? .....  Yes  No  
 If **yes**, check the applicable box(es).  Qualified property  Work of art
- 6.5 Did the organization have fund-raising activities such as dinners, balls, concerts, shows or similar events? .....  Yes  No
- 6.6 Did the organization file RL-1 slips for remuneration paid or for bursaries or scholarships awarded to an individual? .....  Yes  No  
 If **yes**, check the applicable box(es).  Remuneration  Bursary or scholarship awarded to an individual  
 If **no**, see the instructions in the guide.

6.7 Location of the organization's books and registers:  
 Address \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_ Postal code \_\_\_\_\_ Area code \_\_\_\_\_ Telephone \_\_\_\_\_

6.8 Information about the person completing this return:  
 Last name \_\_\_\_\_ First name \_\_\_\_\_  
 Address \_\_\_\_\_  
 \_\_\_\_\_ Postal code \_\_\_\_\_ Area code \_\_\_\_\_ Telephone \_\_\_\_\_

6.9 If we authorized the organization to **accumulate property** during the fiscal period, you must provide the following information.  
Description of the project for which the organization was authorized to accumulate property:

Balance, at the end of the preceding fiscal period, of the property covered by the authorization and to be used in the project	70	
Value of the property accumulated during the fiscal period, including income earned on the property covered on line 70	+	71
Add lines 70 and 71.	=	72
Value of the property used in the project during the fiscal period (all or a portion of the amount on line 72)	-	73
Subtract line 73 from line 72 (see note below).		
<b>Balance of property accumulated during the specified period in accordance with the terms of the authorization</b>	=	75

**Note:** If the period authorized for the accumulation of property ends in the fiscal period, carry the amount from line 75 to line 101 of Schedule A or to line 201 of Schedule B, as applicable.

Proceed in the same way if the organization failed to comply with the terms of the authorization within this period.

**Charity**

6.10 At the end of its fiscal period, 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 CRA and a copy of the designation by the CRA.

Name \_\_\_\_\_ Registration number \_\_\_\_\_ **R, R**

**Public or private foundation**

6.11 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 \_\_\_\_\_ **IC 0001**

6.12 Did the foundation incur debts, other than for current operating expenses, in purchasing or selling investment securities or in administering charitable programs?  Yes  No

6.13 In the case of a private foundation, is the foundation subject to the provisions applicable to the excess business holdings regime?  Yes  No

If **yes**, enclose a copy of the documents that the foundation submitted to the CRA with form T2081.

**Cultural or communications organization**

6.14 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

**7 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 \_\_\_\_\_ First name \_\_\_\_\_ Area code \_\_\_\_\_ Telephone \_\_\_\_\_ Extension \_\_\_\_\_

Position in the organization \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_

We may compare your information 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 (form TP-985.22-V and Schedule A or B, as applicable)
- the organization's financial statements
- any other document requested in the return, including explanatory notes and attached sheets containing required information.



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## Registered Charity

### Disbursement Quota for the Fiscal Period

Name of organization	End date of fiscal period
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The line numbers shown between 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 current fiscal period**, 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 did not deal at arm's length, and for which a value is entered on line 130 of this schedule.

Value of the property accumulated with our authorization but not used in accordance with the terms of the authorization (see the note immediately following line 75 of the return)	+	100	
Add lines 100 and 101. If the value 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 fiscal period	x		
Multiply line 102 by the number of days in the fiscal period.	=	103	
	÷		<b>365</b>
Divide line 103 by 365.	=	104	
	x		<b>3.5%</b>
Multiply line 104 by 3.5%.	=	105	<b>Disbursement quota</b>

#### 2 Disbursement excess or shortfall

Amounts spent by the charity for its charitable activities (line 36.1)		110	
Gifts, other than designated gifts, to qualified donees (subtract line 37.1 from line 37)	+	111	
Amount determined by Revenu Québec (see Part 3.1 of the guide)	+	112	
Add lines 110 through 112.	=	113	
Disbursement quota from line 105	-	114	
Subtract line 114 from line 113. If the result is			
• <b>positive</b> , it indicates a disbursement excess. Enter the amount on line 115 and complete lines 117 and 118.	=	115	
• <b>negative</b> , it indicates a disbursement shortfall. Enter the amount on line 116, without parentheses, and complete lines 119 and 120.	=	116	
All or a portion of the amount from line 115, used to offset the disbursement shortfall of the previous fiscal period	-	117	
Subtract line 117 from line 115.	=	118	<b>Net excess</b>

If the charity had a net excess in any of the **five previous fiscal periods**, indicate what portion was used to offset a disbursement shortfall for the current fiscal period (do not include any portion of the net excess that was used to offset a disbursement shortfall for a previous fiscal period):

	A Net excess at the end of the fiscal period in question	B Amount applied to the current fiscal period	C Net excess available to carry forward (column A – column B)
Fiscal period ending			N. A.
• 5 years ago: in 20 _____			
• 4 years ago: in 20 _____			
• 3 years ago: in 20 _____			
• 2 years ago: in 20 _____			
• 1 year ago: in 20 _____			
	Total of column B		
Subtract line 119 from line 116.			= 119
			= 120
			<b>Net shortfall</b>

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

If, during the previous fiscal period, 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	
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Before the end of the current fiscal period, the charity must spend, in addition to the disbursement quota (line 105), an amount equal to the amount on line 130 for charitable activities or for gifts made to recognized donees with which the charity deals at arm's length.



**Registered Museum, Registered Cultural or Communications Organization  
or Recognized Political Education Organization**  
Disbursement Quota for the Fiscal Period

Name of organization	End date of fiscal period						
	<table style="display: inline-table; border: none;"> <tr> <td style="border: none; padding: 0 5px;"> </td> <td style="border: none; padding: 0 5px;">Y</td> <td style="border: none; padding: 0 5px;"> </td> <td style="border: none; padding: 0 5px;">M</td> <td style="border: none; padding: 0 5px;"> </td> <td style="border: none; padding: 0 5px;">D</td> </tr> </table>		Y		M		D
	Y		M		D		

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

**1 Disbursement quota**

Average value of property that the organization held in the 24 months preceding the current fiscal period, 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.

Value of the property accumulated with our authorization but not used in accordance with the terms of the authorization (see the note immediately following line 75 of the return)

Add lines 200 and 201. If the value is \$100,000 or less, go to line 205 and enter 0.

Number of days in the fiscal period

Multiply line 202 by the number of days in the fiscal period.

Divide line 203 by 365.

Multiply line 204 by 3.5%.

200			
+	201		
=	202		
x			
=	203		
÷			<b>365</b>
=	204		
x			<b>3.5%</b>
=	205	<b>Disbursement quota</b>	

**2 Disbursement excess or shortfall**

Amounts spent by the organization for activities related to its objectives (line 36.1)

Gifts to qualified donees (amount from line 37)

Amount determined by Revenu Québec (see Part 3.1 of the guide)

Add lines 210 through 212.

Disbursement quota from line 205

Subtract line 214 from line 213. If the result is

• **positive**, it indicates a disbursement excess. Enter the amount on line 215 and complete lines 217 and 218.

• **negative**, it indicates a disbursement shortfall. Enter the amount on line 216, without parentheses, and complete lines 219 and 220 on the next page.

All or a portion of the amount from line 215, used to offset the disbursement shortfall of the previous fiscal period

Subtract line 217 from line 215.

	210		
+	211		
+	212		
=	213		
-	214		

= 

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= 

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- 

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**Net excess** = 

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**Schedule B**

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Amount carried from line 216

216	
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If the organization had a net excess in any of the **five previous fiscal periods**, indicate what portion was used to offset a disbursement shortfall for the current fiscal period (do not include any portion of the net excess that was used to offset a disbursement shortfall for a previous fiscal period):

	<b>A</b> Net excess at the end of the fiscal period in question	<b>B</b> Amount applied to the current fiscal period	<b>C</b> Net excess available to carry forward (column A – column B)	
Fiscal period ending			N. A.	
• 5 years ago: in 20 _____				
• 4 years ago: in 20 _____				
• 3 years ago: in 20 _____				
• 2 years ago: in 20 _____				
• 1 year ago: in 20 _____				
	Total of column B			– 219
Subtract line 219 from line 216.			<b>Net shortfall</b>	= 220
			<b>Special tax payable</b>	= 221

Cheque or money order enclosed