

## Information Return for Registered Charities and Other Donees

Guide TP-985.22.G-V, *Donees Required to File an Information Return*, contains useful information and instructions that will help you complete this return. The guide is available on our website at [www.revenuquebec.ca](http://www.revenuquebec.ca).

### 1 Identification

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

Registered charity R . R . Registered museum I . M . Q .

Registered cultural or communications organization O . C . C . Recognized political education organization O . E . P .

1 Name of the organization

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

3 Address of the director or officer  Postal code

4 Area code Telephone  End date of the taxation year 5 | Y | M | 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

### 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 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.		= 24
<b>Gifts and other revenue</b>		



**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	
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		
• political activities	37.4		
Total gifts made to qualified donees (see Part 4)		38	
Portion of the amount from line 38 that constitutes designated gifts (only registered charities are required to complete this line)	38.1		
Add lines 37 and 38.		<b>Expenditures and gifts to qualified donees</b>	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 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 taxation year or during peak periods 60

Indicate how many of the five highest-paid positions fall into each of the remuneration brackets below.

61.1  \$1 – 39,999      61.2  \$40,000 – \$79,999      61.3  \$80,000 – \$119,999      61.4  \$120,000 or over

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**;
  - **persons not dealing at arm's length** with a founder, director, employee or member; or
  - **organizations that are controlled** by a person belonging to one of the groups mentioned in the previous bullets 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 taxation year, you must enclose a list of these donees. Provide each donee's name (specify whether they are associated with the organization), address, registration number, the amount of the gift that the organization made to the donee and, if applicable, the portion of the amount that constitutes a designated gift.\*

\* The concept of a "designated gift" applies only to a registered charity (see guide TP-985.22.G-V).

#### 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 taxation year? .....  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 property 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 individuals? .....  Yes     No  
 If **yes**, check the applicable box(es).     Remuneration     Bursaries or scholarships awarded to individuals  
 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 a period that covers the current taxation year, 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 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 a portion of the amount on line 72)	-	73
Subtract line 73 from line 72 (see note below).		
<b>Balance, at the end of the taxation year, of property accumulated in accordance with the terms of the authorization</b>	=	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**

6.10 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 CRA and a copy of the designation by the CRA.

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

**Public or private foundation**

6.10.1 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**

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

6.10.3 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 documents that the foundation submitted to the CRA with form T2081, *Excess Corporate Holdings Worksheet for Private Foundations*.

**Cultural or communications organization**

6.11 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 \_\_\_\_\_

Name of business, if applicable \_\_\_\_\_

\_\_\_\_\_  
 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 (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.



**Registered Charity**  
**Disbursement Quota for the Taxation Year**

Name of organization	End date of taxation year
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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 taxation year**, 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.

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 result is <b>\$100,000 or less</b> (in the case of a charitable organization) or <b>\$25,000 or less</b> (in the case of a charitable foundation), go to line 105 and enter 0.	=	102	
Number of days in the taxation year	x	103	
Multiply line 102 by the number of days in the taxation year.	=	103	
Divide line 103 by 365.	÷	104	<b>365</b>
Multiply line 104 by 3.5%.	x	105	<b>3.5%</b>
	=	105	<b>Disbursement quota</b>

**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			
• <b>positive</b> , it indicates a <b>disbursement excess</b> . Enter the amount on line 115 and complete lines 117 and 118.	=	115	
• <b>negative</b> , it indicates a <b>disbursement shortfall</b> . Enter the amount on line 116, without parentheses, 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 <b>net excess</b> that the charity may 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 was used to offset a disbursement shortfall for the current year (do not include any portion of the net excess that was previously used to offset a disbursement shortfall):

	A	B	C		
Taxation year ending	Net excess at the end of the year in question	Amount applied to the current year	Net excess available to carry forward (column A – column B)		
• 5 years ago: in 20 _____			N. A.		
• 4 years ago: in 20 _____					
• 3 years ago: in 20 _____					
• 2 years ago: in 20 _____					
• 1 year ago: in 20 _____					
	Total of column B	▶		-	119
Subtract line 119 from line 116. The result constitutes the <b>net shortfall</b> that the charity may offset with 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	
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We can revoke a charity's registration if, before the end of the current 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 Part 7 of the guide).



**Registered Museum, Registered Cultural or  
Communications Organization or Recognized Political Education Organization**  
Disbursement Quota for the Taxation Year

Name of organization	End date of taxation year
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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 organization held in the **24 months preceding the current taxation year**, 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 result is \$100,000 or less, go to line 205 and enter 0.

Number of days in the taxation year

Multiply line 202 by the number of days in the taxation year.

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							

**Disbursement quota**

**2 Disbursement excess or shortfall**

Amounts spent by the organization for activities related to its objectives (amount from line 37.1)

Gifts made to qualified donees (amount from line 38)

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

Add lines 210 through 212.

Amount 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.

Portion of the amount from line 215, used to offset the disbursement shortfall of the previous taxation year

Subtract line 217 from line 215. The result constitutes a **net excess** that the organization may use to offset a disbursement shortfall in the following five years.

210									
	+	211							
	+	212							
	=	213							
	-	214							

=

=

-

=



**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 years**, indicate what portion was used to offset a disbursement shortfall for the current year (do not include any portion of the net excess that was previously used to offset a disbursement shortfall):

	<b>A</b> Net excess at the end of the year in question	<b>B</b> Amount applied to the current year	<b>C</b> Net excess available to carry forward (column A – column B)
Taxation year ending			
• 5 years ago: in 20 _____			N. A.
• 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	
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Subtract line 219 from line 216. The result constitutes the **net shortfall** that the organization may offset with the following year's disbursement excess.

=	220	
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Enter the amount from line 220.

**Special tax payable** =

221	
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Cheque or money order enclosed



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