

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.

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 _____ 5 End date of the taxation year _____

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

Is this the final return to be filed by the organization? 7 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 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.	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		
• political activities	37.4		
• other activities	37.5		
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.		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 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.		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 such persons		+	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	
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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
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Did the organization remunerate its **directors**? 56 Yes No

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

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? 57 Yes No

4 Summary of gifts made to qualified donees

If the organization made gifts to qualified donees in the taxation year, you must enclose a list of these donees. The list must contain 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

Enclose a list of all the organization's directors and other officers. The list must contain the following information: last name, first name, date of birth, address, telephone number, profession or sector of activity, position within the organization, start date and end date of the mandate, and the relationship (arm's-length or non-arm's-length) with the organization's other directors and officers. 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 Political activities

Was the organization involved in political activities? 58 Yes No

If **yes**, enter the total amount the organization spent on political activities. 58.1

Did the organization make a gift to a recognized donee that will likely be used to support the donee's political activities? 59 Yes No

If **yes**, enter the total amount of gifts made to recognized donees that will likely be used to support their political activities 59.1

Include a note explaining why the organization's political activities or those of the donees to which a gift was made, as applicable, are incidental to the organization's objectives and why they do not constitute support of or opposition to any political party or candidate for public office.

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

Have changes been made to the governing documents during the taxation year? 60 Yes No

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

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? 61 Yes No

If **no**, please explain: _____

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

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

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

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

Did the organization receive a gift of qualified property, a work of art, a non-qualifying security or a purchase option? 64 Yes No

If **yes**, check the appropriate box(es). 64.1 Qualified property 64.2 Work of art 64.3 Non-qualifying security 64.4 Purchase option

Did the organization conduct fund-raising activities directly or through a third party? 65 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): _____

Did the organization file RL-1 slips for remuneration paid or for bursaries or scholarships awarded to individuals? 66 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
 Number, street, 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 (number, street, P.O. box) _____
 City, town or municipality _____ Province _____ Postal code _____ Ind. rég. _____ 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 below the project for which the organization was authorized to accumulate property and complete lines 70 through 75.

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).		
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

At the end of the taxation year, was the charity associated with another registered charity? 76 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.

76.1 Name _____ Registration number _____ **R, R**

Public or private foundation

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

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

77.1 Name _____ Identification number _____ **IC 0001**

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

In the case of a private foundation, is the foundation subject to the provisions applicable to the excess corporate holdings regime? 79 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

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? 80 Yes No

8 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 organisation _____ 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, 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 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.

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 \$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	x	103	
Multiply line 102 by the number of days in the taxation year.	=	365	
Divide line 103 by 365.	÷	104	
Multiply line 104 by 3.5%.	x	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 the amount on line 115 and complete lines 117 and 118;	=	115	
• negative , it indicates a disbursement shortfall . Enter the amount on line 116, without using 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 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 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):

	A	B	C		
Taxation year ending	Net excess at the end of the year in question	Amount applied to the year for which the return is being filed	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 year ago: in 20 _____					
Total of column B		▶		-	119
Subtract line 119 from line 116. The result constitutes the net shortfall 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 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 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.

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								
÷								365	
=	204								
x								3.5%	
=	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 using the minus sign (-), 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 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 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):

	A Net excess at the end of the year in question	B Amount applied to the year for which the return is being filed	C Net excess available to carry forward (col. A – col. 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

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

Amount from line 220

Special tax payable

=	221
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Cheque or money order enclosed



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