

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 www.revenuquebec.ca.

If this is an amended return, check the box.

1 Identification (please print)

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

Name of organization

1 _____

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

2 _____

Address of the director or officer

3 _____

Postal code

Area code Telephone

4 _____

End date of taxation year

5 _____

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



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		
• political activities	37.4		
• 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 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

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**, indicate on a separate sheet 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 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 Political activities

58 Was the organization involved in political activities? Yes No

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

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

59.1 If **yes**, enter the total amount of gifts made to recognized donees that will likely be used to support their political activities (total of the amounts entered on the "Amount of gifts used to support political activities" lines in Schedule C).

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.

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

60 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.

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: _____

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

63 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? 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
 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 _____ 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 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

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.

76.1 Name _____ Registration number _____ **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.

77.1 Name _____ Identification number _____ **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
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See section 7.1 of the guide before completing this schedule. 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 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.

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.	=	101	
Number of days in the taxation year	×	102	
Multiply line 102 by the number of days in the taxation year.	=	103	
Divide line 103 by 365.	÷	365	
Multiply line 104 by 3.5%.	×	104	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 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:			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. The result constitutes the net shortfall that the charity may offset with the following year's disbursement excess.		-	119
		=	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 section 7.1 of the guide).



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
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See section 7.1 of the guide before completing this schedule. 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 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.

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		
×			
=	203		
÷			365
=	204		
×			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

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:			N.A.
• 5 years ago: in 20 _____	<input type="text"/>	<input type="text"/>	<input type="text"/>
• 4 years ago: in 20 _____	<input type="text"/>	<input type="text"/>	<input type="text"/>
• 3 years ago: in 20 _____	<input type="text"/>	<input type="text"/>	<input type="text"/>
• 2 years ago: in 20 _____	<input type="text"/>	<input type="text"/>	<input type="text"/>
• 1 year ago: in 20 _____	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Total of column B	<input type="text"/>	

– 219

= 220

Subtract line 219 from line 216. The result constitutes the **net shortfall** that the organization may offset with the following year's disbursement excess.

Amount from line 220 _____

Special tax payable

221

Cheque or money order enclosed



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Summary of Gifts Made to Qualified Donees

Name of organization	End date of taxation year
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If the organization made gifts to qualified donees, provide the information requested concerning each donee and enter the amount of the gifts made to the donee. See section 7.2 of the guide.

The line numbers shown between 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	<input type="checkbox"/> 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):
Amount of gifts used to support political activities (include this amount on line 59.1): \$	

Name of qualified donee	
Registration number	<input type="checkbox"/> 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):
Amount of gifts used to support political activities (include this amount on line 59.1): \$	

Name of qualified donee	
Registration number	<input type="checkbox"/> 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):
Amount of gifts used to support political activities (include this amount on line 59.1): \$	

Name of qualified donee	
Registration number	<input type="checkbox"/> 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):
Amount of gifts used to support political activities (include this amount on line 59.1): \$	

Name of qualified donee	
Registration number	<input type="checkbox"/> 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):
Amount of gifts used to support political activities (include this amount on line 59.1): \$	

Name of qualified donee	
Registration number	<input type="checkbox"/> 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):
Amount of gifts used to support political activities (include this amount on line 59.1): \$	

Name of qualified donee	
Registration number	<input type="checkbox"/> 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):
Amount of gifts used to support political activities (include this amount on line 59.1): \$	



Directors and Other Officers

Name of organization	End-date of taxation year
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You must provide the information requested concerning 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	Telephone
Date of birth	Profession or sector of activity	Position within the organization	
Term of office		Does this person have a non-arm's-length relationship with other directors or officers of the organization?	
Start date	End date	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes , specify:	

Last name		First name	
Address			
		Postal code	Telephone
Date of birth	Profession or sector of activity	Position within the organization	
Term of office		Does this person have a non-arm's-length relationship with other directors or officers of the organization?	
Start date	End date	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes , specify:	

Last name		First name	
Address			
		Postal code	Telephone
Date of birth	Profession or sector of activity	Position within the organization	
Term of office		Does this person have a non-arm's-length relationship with other directors or officers of the organization?	
Start date	End date	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes , specify:	

Schedule D

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Last name		First name	
Address			
		Postal code	Telephone
Date of birth	Profession or sector of activity	Position within the organization	
Term of office		Does this person have a non-arm's-length relationship with other directors or officers of the organization?	
Start date	End date	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes , specify:	

Last name		First name	
Address			
		Postal code	Telephone
Date of birth	Profession or sector of activity	Position within the organization	
Term of office		Does this person have a non-arm's-length relationship with other directors or officers of the organization?	
Start date	End date	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes , specify:	

Last name		First name	
Address			
		Postal code	Telephone
Date of birth	Profession or sector of activity	Position within the organization	
Term of office		Does this person have a non-arm's-length relationship with other directors or officers of the organization?	
Start date	End date	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes , specify:	

Last name		First name	
Address			
		Postal code	Telephone
Date of birth	Profession or sector of activity	Position within the organization	
Term of office		Does this person have a non-arm's-length relationship with other directors or officers of the organization?	
Start date	End date	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes , specify:	



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