

Information Return for Tax-Exempt Entities

This return is to be used by the following tax-exempt entities:

- agricultural organizations;
- boards of trade (chambers of commerce); or
- clubs, societies or associations that are not charities and are established and operated exclusively for non-profit purposes.

You must file the information return for such an entity, for a given fiscal period, if **one** of the following situations applies:

- During the fiscal period, the entity received taxable dividends, or received or was entitled to receive interest, rentals or royalties exceeding \$10,000.
- At the end of the previous fiscal period, the total value of the entity's assets, determined in accordance with generally accepted accounting principles, was more than \$200,000.
- The entity was required to file such an information return for a previous fiscal period.

You must file the information return within six months after the end of the fiscal period concerned. You must send the return to one of the following addresses:

- 3800, rue de Marly, Québec (Québec) G1X 4A5
- C.P. 3000, succursale Place-Desjardins, Montréal (Québec) H5B 1A4

Non-profit corporations exempt from income tax

As a rule, non-profit corporations that are exempt from income tax must file form CO-17.SP, *Déclaration de revenus et de renseignements des sociétés sans but lucratif*. **However**, for any given year in which such a corporation is claiming a refundable tax credit or is subject to tax other than income tax, it **must instead file** form CO-17, *Déclaration de revenus des sociétés*, and, if applicable, this form.

In any given year, do not file both form CO-17.SP and form CO-17. For more information, see guide CO-17.SP.G, *Sociétés sans but lucratif – Guide de la déclaration de revenus et de renseignements*.

Identification number File Fiscal period

..... From to

1 Information about the entity

Name			
Number, street, P.O. box	Apt., suite	Area code	Telephone
City, town or municipality	Province, state, country	Postal code	
Type of entity	Language of communication		
	<input type="checkbox"/> French <input type="checkbox"/> English		

2 Amounts received or receivable for the fiscal period

Membership fees and dues	1	
Grants, subsidies and payments from a federal, provincial or municipal government	+	2
Interest, taxable dividends, rentals or royalties	+	3
Proceeds of disposition from capital property	+	4
Gross sales and revenue from the entity's activities	+	5
Gifts	+	6
Other amounts (specify):	+	7
Add lines 1 through 7.	Amounts received or receivable for the fiscal period	= 8

3 Statement of assets and liabilities at the end of the fiscal period

Assets

Cash and short-term investments	9	
Amounts receivable from members	+	10
Amounts receivable from other persons	+	11
Expenses paid in advance	+	12
Inventory	+	13
Long-term investments	+	14
Capital property (land, buildings, equipment, etc.)	+	15
Other assets (specify):	+	16
Add lines 9 through 16.	Assets	= 17

Do not use this area.

Numéro d'identification



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3 Statement of assets and liabilities at the end of the fiscal period (continued)

Liabilities

Amounts payable to members		18	
Amounts payable to other persons (specify):		19	
Add lines 18 and 19.	Liabilities =	20	

4 Remuneration

Total remuneration or fringe benefits paid to all of the entity's employees and officers		21	
Total remuneration or fringe benefits paid to employees and officers who are members of the entity		22	
Other amounts paid to members of the entity (specify):		23	
Number of members of the entity	24		
Number of members who received remuneration or other amounts	25		

5 Activities of the entity

Briefly describe the activities of the entity: _____

Did the entity carry on activities outside Canada? Yes No

If **yes**, specify the country: _____

6 Location of registers and books of account

Number, street, P.O. box		Apt., suite	
City, town or municipality		Province, state, country	Postal code
Last name and first name of contact person		Area code	Telephone
			Extension

7 Certification (This part must be completed and signed by a current executive officer of the entity.)

I hereby certify that all the information given in this return is accurate and complete.

Last name and first name		Position within the entity		
Address in full		Area code	Telephone	Extension
Signature		Date		