



NAVIGATING THE CRA WEB SITE: CHARITIES AND GIVING

A TOOL FOR CANADIAN GRANTMAKERS

An annotated guide to the Charities and Giving section of the Canada Revenue Agency website, to help you find information you need quickly and easily



615 René-Lévesque Blvd. West, #720
Montréal, Québec H3B 1P5
514-866-5446
info@pfc.ca
www.pfc.ca

 **PHILANTHROPYFC**
 **PHILANTHROPICFOUNDATIONS CANADA**
 **@PHILANTHROPYCDA**

ABOUT THIS GUIDE

This updated guide has been developed to help foundations and other charitable grant-makers navigate the **Charities and Giving section** of the **Canada Revenue Agency (CRA)** website, dedicated to donors and charities.

Charities and Giving is an indispensable legal and regulatory resource for all registered charities and contains important information that you need to know about operating a charity. However, for the first-time user, and even for repeat visitors, the Charities and Giving site can be confusing to navigate and challenging to find key information quickly.

Our hope is that this guide will help you get the answers that you need as quickly as possible by highlighting key resources.

CRA invites you to **contact them** with your inquiries and encourages you to sign up for their **electronic mailing list** which will automatically notify you of additions and changes to Charities and Giving.

Charities should also consult a charity lawyer if they have specific questions relating to their charity.

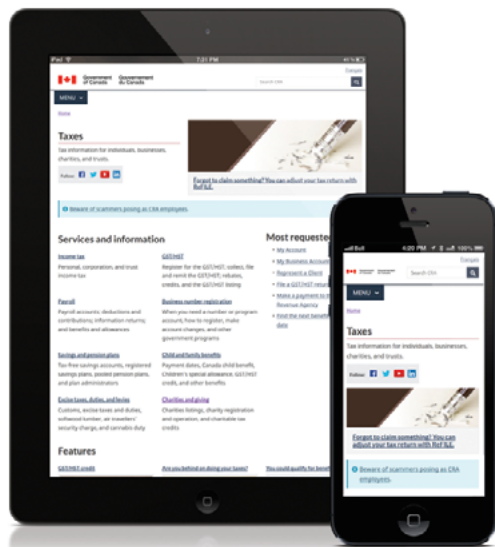
CRA WEBSITE:

- › [Canada Revenue Agency \(CRA\)](#)
- › [Charities and Giving](#)
- › [Contact the Charities Directorate](#)
- › [Electronic Mailing List](#)

CRA WEBSITE OVERVIEW HOMEPAGE

Everything of interest to charities is located in the Charities and Giving subsection of the **CRA website**.

➤ [Charities and Giving](#)



CHARITIES AND GIVING HOMEPAGE

Information of interest to grantmakers can be found here.



CHARITIES AND GIVING HOMEPAGE BREAKDOWN

ABOUT

[A TO Z INDEX OF TOPICS FOR CHARITIES](#)

Search engine to help grantmakers find information on:

- the responsibilities of operating a registered charity as it pertains to the *Income Tax Act*
- frequently asked questions about operating a registered charity
- steps and related documents to apply for registration

[LIST OF CHARITIES AND OTHER QUALIFIED DONEES](#)

Find a listing for each charity. Each charity's T3010 Registered Charity Information Return is publicly available for review.

Search tips:

- Search by RR number
- use status drop down box to check if status revoked, pending or under review

REGISTRATION

[REGISTERING FOR CHARITABLE STATUS](#)

Outlines all the steps and related documents to apply for registration. Includes application to become a registered charity, policies and guidelines for registration, application process and criteria needed to apply, information about disaster or emergency relief, and how to file an objection or appeal.

[CHARITY NEWS AND CONTACT US](#)

The most recent news releases and publications of the charities directorate.

OPERATIONS

[OPERATING A REGISTERED CHARITY](#)

Information related to operating a registered charity, including:

- registration number (RR)
- obligations of registration
- guidelines for charitable activities
- T3010 registered charity information return
- compliance and audits
- policies and guidance
- issuing receipts or receiving donations
- annual spending

GUIDANCE, VIDEOS, FORMS AND MORE

- forms and publications
- videos and recorded webinars for charities and donors
- index of guidance products and policies
- toolbox for directors, officers, and volunteers
- consultation and feedback on policies and guidance
- checklists for charities
- requesting publicly available data
- requesting registered charity information
- external resources for charities.

REGULATION



ABOUT REGISTERED CHARITIES

Information outlining the role of the federal government in regulating charities, the difference between a registered charity and a non-profit organization, and the obligations of a registered charity.

LAWS AND REGULATIONS

All federal laws and regulations pertaining to charities including the *Income Tax Act*.

COMPLIANCE, AUDITS AND SANCTIONS

Information regarding compliance and audits for charities and compliance for charities and other qualified donees such as municipalities, athletic associations and UN agencies.

- › [list of qualified donees](#)

PUBLICATIONS

CRA publications pertaining to charities including forms for:

- Gifts and Income Tax
- Completing the Registered Charity Information Return
- Completing the Tax Return Where Registration of a Charity is Revoked

FORMS

Includes all forms, including fillable PDFs related to the charitable sector, including:

- Registered Charity Information Return
- Qualified Donees Worksheet/ Amounts Provided to Other Organizations
- Tax Return where Registration of a Charity is Revoked

KEY POLICIES AND GUIDES

SOME OF THE MOST RELEVANT POLICY STATEMENTS AND GUIDANCE ON WORK THAT IS FREQUENTLY FUNDED BY FOUNDATIONS

AREAS OF WORK

- › [CG-001: Upholding Human Rights and Charitable Registration.](#)

This guidance sets out the CRA's view on what constitutes charitable activity in upholding human rights.

- › [CPS-029: Research as a Charitable Activity.](#)

This policy document outlines the CRA's position on the requirements for a registered charity to conduct or fund research as a charitable activity.

- › [CPS-027: Sports and Charitable Registration.](#)

CRA's policy on sports activities carried out by registered charities and by organizations applying for registration.

- › [CPS-023: Applicants Assisting Ethnocultural Communities.](#)

This policy document sets out the guidelines that the CRA Charities Directorate use to determine if an organization providing assistance to ethnocultural communities in Canada can be registered as a charity.

- › [CPS-201: Registering Charities that Promote Racial Equality.](#)

This policy document focuses on organizations whose purpose is to educate about, or to promote racial equality in Canada.

- › [CG-014: Registered Charities: Community Economic Development Programs.](#)

Explains which programs pursued by community economic development organizations are charitable.

- › [CG-021: Promotion of Health and Charitable Registration.](#)

This policy document explains how the CRA interprets and applies the law as it relates to the promotion of health and charitable registration.

- › [CCG-020: Purposes and Activities that Benefit Youth.](#)

Charities Directorate's charitable registration guidelines for organizations established to benefit youth.

- › [CG-022 Housing and Charitable Registration.](#)

Outlines the CRA's view on the provision of housing.

REGISTRATION AND PURPOSES



- › [CPS-026: Guidelines for Registration of Umbrella Organizations and Title Holding Organization.](#)

This policy document concerns organizations that support the charitable sector by promoting the efficiency and/or effectiveness of registered charities, or that advance a charitable purpose by working with and through member groups.

- › [CPS-024: Guidelines for Registering a Charity: Meeting the Public Benefit Test.](#)

This policy document clarifies the meaning of the term “public benefit” and how it is applied when CRA determines the charitable status of the organization under the *Income Tax Act*.

- › [CG-019: How to Draft Purposes for Charitable Registration.](#)

Guidance on how to draft a clear statement for your charitable purpose in order to meet the legal requirements for registration as a charity.

FINDING BASIC INFORMATION

REGISTRATION

› [Apply to Register a Charity](#)

The online form to apply to be a registered charity under the *Income Tax Act* will be revised in November 2019 and replaces the Form T2050. Until then [go here](#) and review instructions before completing the online application. [Visit the Apply for Registration](#) page for an interactive checklist tool and tips to guide you through the application process. If you need help accessing digital services (My Business Account), or have questions regarding the application process you can [Contact the Charities Directorate](#).

REPORTING

› [T3010 Registered Charity Information Return](#)

Registered charities must submit this form annually (within 6 months of end of financial year) and report on their activities, sources of revenue, and expenditures.

› [CG-010 Qualified Donees](#)

Information about organizations to which funders can give and from whom donors can receive an official tax receipt.

› [T1236 Qualified Donees Worksheet/ Amounts provided to other organizations](#)

This form is used by a registered charity to identify the gifts it made to qualified donees and other organizations during a fiscal year.

OPERATIONS

› [T2082 Excess Corporate Holdings Regime for Private Foundations: \(includes form T2081\)](#)

Defines the regulatory regime for private foundation holdings of issued and outstanding shares (whether private or public) of any class of shares of a corporation.

› [CG004 Using an Intermediary to Carry out a Charity's Activities within Canada](#)

Guidance for a charity that works with an intermediary to carry out its charitable activities **in Canada**. This document also details the restrictions on how a charity can use its resources, court decisions about the use of intermediaries and the most common types of intermediaries.

› [CG002 Registered Charities carrying out activities outside Canada](#)

Information for registered charities that carry on charitable activities **outside of Canada**. The document explains the arrangements a registered charity must make to conduct its activities outside the country.

WHAT'S NEW

DIGITAL SERVICES FOR CHARITIES

As of June 1, 2019, The CRA website has been updated to eliminate printing and encourage paperless filing. Forms will now be available in downloadable PDF format, which means that forms can now be submitted online. CRA has launched digital services for charities through the CRA My Business Account.

By opening a ***My Business account***, grantmakers will be able to file all of their forms, like the T3010, digitally. Watch a short video about ***My Business account*** below.



PUBLIC POLICY DIALOGUE AND DEVELOPMENT ACTIVITIES

The CRA has recently adopted the Public Policy Dialogue and Development Policy which allows for charities to be involved with "political activities." This is an amendment to the previous regulation that limited charities political involvement to just 10% of their annual expenditures.

[Click here](#) to find information on the newly revised document, **CPS-022 Political Activities**, now referred to as Public Policy Dialogue and Development Activities by charities (PPDDAs), under the *Income Tax Act*.



SUPPORT FOR CANADIAN JOURNALISM

As of January 1, 2019, there is a new category of qualified donee. Registered journalism organizations (RJO) will be able to request recognition as a qualified Canadian journalism organization (QCJO). RJOs will be tax exempt and will have largely the same benefits as other charitable organizations, such as issuing donation receipts.