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## Publisher's Note

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# Guide to Accounting for Not-for-Profit Organizations

## Highlights

### Volume I

Introduction and Background Information

Section 1101, Generally Accepted Accounting Principles for NFPOs

Section 1501, First-Time Adoption by NFPOs

Section 3463, Reporting Employee Future Benefits by NFPOs

Section 3856 - Part II, Financial Instruments (as it relates to NFPOs)

Section 4400, Financial Statement Presentation

Section 4410, Contributions: Revenue Recognition

Section 4420, Contributions Receivable

Section 4433, Tangible Capital Assets Held by NFPOs

Section 4434, Intangible Assets Held by NFPOs

Section 4449, Combinations by Not-for-Profit Organizations

Section 4450, Controlled and Related Entities

Section 4460, Disclosure of Related Party Transactions

Case Study

Sample Financial statements for: Salvation Army and United Way

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**Volume II**

**Updated:**

Appendix 8B T1044, Non-Profit Organization (NPO) Information Return

Appendix 8E, RC4088, General Index of Financial Information (GIFI) and T1178 General Index of Financial Information - Short

Appendix 8I, T2, Corporation Income Tax Return

Appendix 9E, T3010, Registered Charity Information Return

Appendix 9F, T4033, Completing the Registered Charity Information Return