

Index

Current to release 2024-3

The following references refer to pages in the accompanying books:

CIL — *CRA Information Letters CIL-1991 to CIL-2006*

CRA-R — *CRA Rulings from the 1970s to 2010*

RCN — *Registered Charity Newsletters*

Aboriginal peoples of Canada, 2-1

Benefits to, 7-41 to 7-43

Qualified donee status, RCN 6-243 to 6-244

Tax exemption, 5-705 to 5-707

Accord between government of Canada and voluntary sector, RCN 6-235 to 6-236

Address

Change of, 4-54 to 4-55, RCN 6-16

Administrative fairness letter (AFL), RCN 6-75, RCN 6-249 to 6-250

Advocacy, CIL 9-311 to 9-312

Calculating expenditure on, CIL 9-331 to 9-332

Aged, relief of, 6A-333 to 6A-344, 7-7 to 7-9, 8-7, CIL 9-39 to 9-40

Acceptable housing for elderly, CIL 9-99 to 9-100

Disqualifying circumstances, 7-9

Housing for senior citizens, 6A-329 to 6A-331, 7-8 to 7-9, CIL 9-294

Agricultural organization

Defined, 4-304

Air travel reward points

Gift of, CRA-R 5-383 to 5-385

Amalgamations, RCN 6-113 to 6-114, RCN 6-193 to 6-195, RCN 6-285

Non-qualifying, 5-1281 to 5-1291

Amateur athlete trust income tax return, 3-1

Charities Taxation, Policy and Practice

Amateur Youth Soccer Association (AYSA), RCN 6-307 to 6-308

Animal welfare

Guidance, 6A-103 to 6A-117

Annual information returns (T3010 Form)

Completing, 4-169 to 4-210, RCN 6-153

Adjusting, 4-209

Before you start, 4-174

Confidential information, 4-176, 4-189 to 4-190

Completing, 4-178 to 4-206

Activities outside Canada, 4-192 to 4-193

Certification, 4-189

Compensation, 4-193 to 4-194

Confidential data, 4-194

Detailed financial information, 4-195 to 4-206

Directors/trustees, 4-179

Financial information, 4-185 to 4-189

Foundations, 4-190 to 4-192

Identification, 4-178

Non-cash gifts, 4-195

Programs and general information, 4-179 to 4-185

Confirmation, 4-209

More information, 4-210

Website, 4-210

Your Opinion, 4-210

Correct mailing address, RCN 6-274 to 6-275

Filing, 4-53, RCN 6-15, RCN 6-49, RCN 6-111

Fiscal periods and, RCN 6-314 to 6-315

Forms, 3-65

Frequently asked questions, RCN 6-23

Guide RC4033, 4-241 to 4-250.52, RCN 6-305 to 6-306

Information online, RCN 6-89 to 6-90

New form, RCN 6-127 to 6-129

Public information, 4-53 to 4-54

Religious charities exemption, 8-31 to 8-32

Reminder, RCN 6-189

Revised forms, RCN 6-7 to 6-8, RCN 6-18, RCN 6-64, RCN 6-65 to 6-66

Index

Revisions to form, RCN 6-216
Tips for completing, RCN 6-312 to 6-314
Using correct form, RCN 6-274

Annuities, 2-51 to 2-57, 2-71 to 2-75
Foundation purchasing, CIL 9-59 to 9-60
Gift annuities, prohibition against, CIL 9-175
Hospital issuing, CIL 9-88
Position withdrawn, RCN 6-124
Retirement annuity
 Exchanging RRSPs for, CIL 9-233 to 9-234
Sold to donors, RCN 6-116
Tax deferred under para. 60(l), 5-1309 to 5-1312

Anti-terrorism legislation, RCN 6-179

Appeal process, RCN 6-159 to 6-160

Application process
Reform of, RCN 6-248 to 6-250

Arm's length
Defined, 4-44

Art
Abusive donation scheme not allowed, RCN 6-91
Activities, 6A-205 to 6A-229
Gift by will, CRA-R 5-485 to 5-487
Issuing receipts, RCN 6-13 to 6-14, RCN 6-30
Sale, 5-1278 and 5-1279

Artists
Donations of art, CIL 9-270 to 9-271
Tax advantages for, CIL 9-136

Arts festivals, 7-33 to 7-35

Associated charities, 4-45
Designation as, 1-21 to 1-23, 4-45 to 4-46

Associated employers, CRA-R 5-61 to 5-63

Auctions, RCN 6-24 to 6-25

- Disbursement quota, RCN 6-240
- Donated gifts to, 4-92
- Personal fundraiser, RCN 6-240
- Property bought, RCN 6-239 to 6-240
- Property donated, RCN 6-237 to 6-239
- Split receipting, RCN 6-122 to 6-123

Audits, 4-64, 4-321 to 4-328, RCN 6-72 to 6-75

- Comments, 4-328
- Education, 4-321
- Information available to public, 4-327
- Letters, types, 4-326
 - Annulment of registration, 4-326
 - Compliance agreements, 4-326
 - Education, 4-326
 - Revocation of registration, 4-326
 - Sanctions, 4-326
- Process, 4-321 to 4-324
- Recourse, 4-323, RCN 6-75
- Results, 4-325, RCN 6-75
 - Administrative fairness letter (AFL), RCN 6-75
 - Confirmation of compliance letters, RCN 6-74
 - Education letters, RCN 6-74
 - Undertaking letters, RCN 6-75
- Selection, 4-321 to 4-324
- Statistics, 4-328
- Triggers, RCN 6-73
- Types of
 - Field, 4-322, 4-325
 - Office, 4-322, 4-325
- What to expect, RCN 6-73 to 6-74

Board of Trade

- Defined, 4-304

Books and records, 4-52 to 4-53, RCN 6-42, RCN 6-261 to 6-264

- Adequate books and records defined, RCN 6-263
- Computer crashed, RCN 6-264

Index

- Copies, RCN 6-263
- Destruction, 1-41 to 1-51, RCN 6-261
- Electronic records, RCN 6-262
- Foreign affiliates, 1-31 to 1-35
- In court, RCN 6-265 to 6-267
- Inadequate records, RCN 6-263 to 6-264
- Language, RCN 6-264
- Maintaining, CIL 9-299
- Retention, 1-41 to 1-51, RCN 6-16, RCN 6-126, RCN 6-261 to 6-262
- Working abroad, RCN 6-176 to 6-177

British Columbia Society Act, RCN 6-196

Broad object clauses, 7-13 to 7-14

Budget proposals, RCN 6-149 to 6-150, RCN 6-248

Building on Strength: Improving Governance and Accountability in Canada's Voluntary Sector, 10-15 to 10-152

Bursary

- Theological studies in U.S., CRA-R 5-620.1 to 5-620.3

Business number system, RCN 6-24

- Amalgamations, mergers, consolidation, RCN 6-114
- Borrowing, RCN 6-40
- Donation receipts and, RCN 6-92 to 6-93
- Temporary, RCN 6-40
- Use of, RCN 6-37

Canada Customs and Revenue Agency (CCRA). *See* **Canada Revenue Agency — Charities Division (CCA)**

Canada Emergency Wage Subsidy (CEWS)

- Charitable campaign, 5-1333 to 5-1335
- Donations in revenue, 5-1341 to 5-1343
- Eligible entity, 5-1317 to 5-1321
- Extraordinary item, 5-1333 to 5-1335
- Public institution, 5-1317 to 5-1321

Charities Taxation, Policy and Practice

Canada-Japan Income Tax Convention

Art. 12, CRA-R 5-39 to 5-40

Art. 22, CRA-R 5-39 to 5-40

Canada Not-for-profit Corporations Act (Bill C-21), RCN 6-216 to 6-218

Canada Revenue Agency — Charities Division (CCA) (formerly Canada Customs and Revenue Agency (CCRA))

Bilateral meetings, RCN 6-273 to 6-274

Charities representative, RCN 6-150 to 6-151

Client surveys, RCN 6-13

Director General, RCN 6-187 to 6-189, RCN 6-247 to 6-248, RCN 6-269, RCN 6-303

Electronic mailing list, RCN 6-304 to 6-305

Facts and figures, RCN 6-96 to 6-97, RCN 6-213 to 6-214, RCN 6-269 to 6-270

Joint products, RCN 6-273

Making changes, RCN 6-51, RCN 6-63 to 6-64

Online, RCN 6-41

Search feature, RCN 6-260 to 6-261

Policy development, RCN 6-93

Public information, 6A-97 to 6A-98

Reform, RCN 6-154 to 6-158

Renewal in, RCN 6-46 to 6-47, RCN 6-87 to 6-88

Reorganization, RCN 6-213

Report from Director General, RCN 6-229 to 6-234

Web site, RCN 6-92, RCN 6-120

Upcoming policies, RCN 6-146, RCN 6-199, RCN 6-251

Canada-U.S. Tax Convention

Art. XXI(6), CRA-R 5-137 to 5-139, CRA-R 5-620.19 to 5-620.24

Charitable donations and, RCN 6-19

Canadian amateur athletic association application, 3-12.1 to 3-15

Canadian amateur athletic trust group information return, 3-9

Canadian Life Tables 1990-1992, CIL 9-186

Capital dividend payment, charity status, 5-1255 to 5-1260

Index

Capital gains election, CRA-R 5-251 to 5-252

Capital gains and Disbursement quota worksheet, 3-25 to 3-28

Capital properties

Gifts to charities, 2-131 to 2-136

Cases decided

Brantford General Hospital Foundation et al. v. The Canada Trust Co. et al.,
RCN 6-211

Canada v. Malette, RCN 6-182

Canadian Committee for Tel Aviv Foundation v. R., RCN 6-69 to 6-72, RCN
6-265 to 6-266

Canadian Magen David Adom for Israel v. R., RCN 6-90

*College Rabbinique de Montreal Oir Hachaim D'Tash v. Minister of National
Revenue*, RCN 6-163 to 6-164, RCN 6-266

Fuaran Foundation v. CCRA, RCN 6-181

Lord's Evangelical Church of Deliverance and Prayer of Toronto, RCN 6-266

MacDonald Estate v. The Queen, RCN 6-286 to 6-287

Marechal v. The Queen, RCN 6-197 to 6-198

Chamber of Commerce

Defined, 4-304

Charitable annuities, 4-10 to 4-11

Charitable donations

Annual limit for, 4-84

Anonymous donor, CIL 9-37 to 9-38

Canada-U.S. Income Tax Convention, and, RCN 6-19

Community contribution company, donation from, 5-1211 to 5-1213

Credit vs. business expense, 5-1001 to 5-1003

Donation tax credit, 5-1195 to 5-1197

Ecogifts, 5-1187 to 5-1190

Employer donation, behalf of employee, 5-1162 to 5-1164

Life insurance policies, 2-121 to 2-123

Non-cash gift and cash donation from employee, 5-1191 to 5-1193

Non-resident donor, 5-1238.1 to 5-1238.4

Prepaid rent, 5-1004 to 5-1008

Private schools, 1-1 to 1-7

Religious schools, 1-1 to 1-7

Charities Taxation, Policy and Practice

Reserves in respect of proceeds of land, CRA-R 5-5 to 5-6
Tax advantages of, 4-81 to 4-94
Tax shelter arrangements, RCN 6-138 to 6-139
Tuition fees, CIL 9-105

Charitable expense

Difference between fair market value and resale value, CIL 9-218 to 9-219

Charitable gift annuity, RCN 6-280

Charitable organizations

Annuities purchased from, 2-51 to 2-57, 2-71 to 2-75
Approved research institute, 5-1207 to 5-1209
Approved status, CRA-R 5-735 to 5-737
Defined, 4-42
Gifts to foreign, 1-61 to 1-67
Head bodies, internal divisions, guidance, 6A-357 to 6A-360
Intermediary, 6A-67 to 6A-84
Paid in-house lobbyists, CIL 9-266 to 9-267
Split receipts and, CRA-R 2-45 to 2-50.11, 5-531 to 5-533
Transfer of investment assets to public foundation, CIL 9-131

Charitable purpose object

Advocating, CIL 9-311 to 9-312
Advocating interests of unborn, CIL 9-92 to 9-93
Construction of gymnasium facility for college, CIL 9-309 to 9-310
Disbursement of goods and services to qualified donee, 8-27
Drafting, guidance for, 6A-231 to 6A-245
Elimination of racial discrimination, RCN 6-102 to 6-103, RCN 6-129 to 6-130
Establishing permanent capital fund for scholarships, CIL 9-94 to 9-95
Group formed to deal with insurance rates for charities, 8-45
Health, 6A-257 to 6A-290
Loaning funds, CIL 9-333
Promoting employment, 8-21
Promoting volunteerism, RCN 6-252 to 6-253
Providing computers to poor children, 8-25
Publishing magazine, 6A-375, 8-55 to 8-56
Relief to aged, 8-7
Research, RCN 6-183
Youth, 6A-247 to 6A-255

Index

Charitable remainder trust, 5-1323 to 5-1327, 5-1359, RCN 6-281

Charitable services

Volunteer services to seniors, RCN 6-60 to 6-61

Charitable trust

Defined, RCN 6-205

Document, 6A-99 to 6A-100

Charities

Anniversary of registration of, RCN 6-303 to 6-304

Designation of, CIL 9-150 to 9-151

Discussion paper on, 10-1 to 10-14

Education, advancement of, 6A-375 to 6A-399

Eligibility for registration, CIL 9-23

Employees

Business, CRA-R 5-921 to 5-927

Employment agreement, CIL 9-101 to 9-104

Self-employed, CIL 9-54

Environmental

Proposed objects, CIL 9-156 to 9-162

Establishing for-profit cooperative, CIL 9-117

Facts about, RCN 6-47 to 6-48, RCN 6-96 to 6-97, RCN 6-153, RCN 6-213 to 6-214, RCN 6-269 to 6-270

Foreign

Gifts from His Majesty, 1-63 to 1-67, 6A-193 to 6A-195, 6A-294.1 to 6A-294.4, CIL 9-264

Gifts to, CRA-R 5-616.1 to 5-616.2

Governing document, changing, RCN 6-192 to 6-193

History, RCN 6-96

Holding property for, 7-27 to 7-31

Housing, 6A-291 to 6A-294

Mortgage loan to non-profit organization, CIL 9-273 to 9-276

Number of, RCN 6-202, RCN 6-270

Objects clauses, CIL 9-213

Operating abroad, RCN 6-69 to 6-72, RCN 6-167 to 6-180, RCN 6-286

Anti-terrorism legislation, RCN 6-179

Applying funds from Canadian branches to overseas projects, CIL 9-76 to 9-78

Board of directors, RCN 6-171 to 6-172

Books and records, RCN 6-176 to 6-177

Court cases, RCN 6-179 to 6-180

Charities Taxation, Policy and Practice

- Definitions, RCN 6-171
- Disasters, RCN 6-178
- Disbursement quota, RCN 6-177 to 6-178
- Non-qualified donee, CIL 9-83 to 9-84
- Policy statement, 10-347 to 10-352
- Purposes and activities, RCN 6-172 to 6-175
- Working with others, RCN 6-175 to 6-176
- Permission to accumulate property, RCN 6-203 to 6-204
- Poverty, relief of, 6A-361 to 6A-373
- Registering, 4-251 to 4-280
 - Charitable purposes, 4-253 to 4-254
 - Completing application form, 4-256 to 4-279
 - Governing documents, 4-258 to 4-259
 - Necessity for registration, 4-253 to 4-254
 - Obligations, 4-253
 - Requirements, 6A-201 to 6A-203
 - Review process, 4-254 to 4-256
 - Standards, 4-254
- Spokesperson, RCN 6-281 to 6-282
- Statistics on, RCN 6-138
- Survey, RCN 6-108 to 6-109
- Transferring funds to another organization, CIL 9-53, CIL 9-123 to 9-124
- Working internationally, RCN 6-167 to 6-168

Charities Act (U.K.), RCN 6-169

Charities advisory committee, RCN 6-119, RCN 6-151 to 6-153, RCN 6-233 to 6-234

Charities information sessions (Roadshows), RCN 6-53 to 6-54, RCN 6-88 to 6-89, RCN 6-202 to 6-603, RCN 6-270 to 6-271, RCN 6-306 to 6-307, RCN 6-336, RCN 6-358

Charities Information Webinars, RCN 6-357 to 6-358, RCN 6-369

Charities Partnership and Outreach Program, RCN 6-214, RCN 6-233, RCN 6-260, RCN 6-340, RCN 6-370

Charities Registration (Security Information) Act, RCN 6-52

Index

Charities regulatory reform

Jurisdictional collaboration, RCN 6-234 to 6-235

Charity auctions, 4-5

Child care centres

Charitable registration of, CIL 9-50 to 9-51

Church

Charitable status, CRA-R 5-211 to 5-213

Funding programs outside Canada, CIL 9-27 to 9-28

Generating revenue by acquiring herd of cattle, CIL 9-228

Laundry service program, CIL 9-199 to 9-200

Transfer, development and rental of real estate, CIL 9-250 to 9-251

Clergy residence deduction, 2-81 to 2-92, CRA-R 5-891 to 5-895, RCN 6-221 to 6-224

Client rights

Fairness and, RCN 6-47

Code of Good Practice on Funding, RCN 6-235 to 6-236

Code of Good Practice on Policy Dialogue, RCN 6-235 to 6-236 Community contribution company, 5-1158 to 5-1161

Community economic development, 4-101 to 4-102

Community land trusts, 4-121 to 4-122

Corporate structure for non-charitable programs, 4-122

Factors negating charitable registration

Existence of private benefit, 4-114 to 4-116

Objects not fully charitable, 4-117 to 4-119

Political purpose, 4-116 to 4-117

Funding non-qualified donees, 4-117

Guidance, 6A-169 to 6A-192.2

Individual development accounts, 4-106

Loans and expenditures, 4-107 to 4-108

Micro-enterprises and community loan funds, 4-106 to 4-107

Program related investments, 4-120 to 4-121

Promoting industry and trade, 4-113

Related business, 4-119 to 4-120

Charities Taxation, Policy and Practice

- Relief of people with disabilities, 4-109
- Relieving poverty through operation of stores, 4-108 to 4-109
 - Providing low-cost necessities, 4-108
 - Selling goods produced by the poor, 4-108 to 4-109
- Relieving suffering in economically challenged communities
 - General, 4-110 to 4-111
 - Types of programs, 4-111 to 4-113
- Unemployment and employment, 4-102 to 4-106

Community land trusts, 4-121 to 4-122

Competition Act

- Changes to, RCN 6-42

Competition Board of Industry Canada, RCN 6-136

Concerts, shows and sporting events, 4-6 to 4-8

Confidentiality, 4-305 to 4-306

Confirmation of compliance letters, RCN 6-74

Consolidations, RCN 6-113, RCN 6-114

Cornerstones of Community, RCN 6-191

Corporate status, RCN 6-190

Corporations

- Applying for registration as charity, CIL 9-61
- Communal, 5-1153 to 5-1155
- Entertainment, 5-1116.1 to 5-1116.5
- Sporting facilities, 5-1116.1 to 5-1116.5

Crown agents

- Donations to, CRA-R 5-69 to 5-71

Crown corporations

- Tax exempt status, CRA-R 5-262 to 5-264

Index

Cultural property

- Appraisals, RCN 6-242 to 6-243
- Certified or not, RCN 6-241 to 6-242
- Dispositions to designated Canadian institutions, 2-161 to 2-166
- Donations, 4-415 to 4-416, CRA-R 5-439 to 5-441, CIL 9-270 to 9-271
- Gifts of, 4-87 to 4-88, 5-1323 to 5-1327, CIL 9-236 to 9-238
- Tax advantages for artists, CIL 9-136

Cy-près

- Defined, RCN 6-205

Daycare facilities, 7-11 to 7-12

Deemed

- Defined, RCN 6-259

Deferred giving

- Defined, RCN 6-43

Definitions

- Adjusted cost base (ACB), 4-393
- Advantage, 4-393
- Arm's Length, 4-393
- Eligible amount of the gift, 4-393
- Fair market value (FMV), 4-393
- Related persons, 4-394
- Unrelated persons, 4-394

Department of Finance, RCN 6-136

Directors

- Birth of, RCN 6-191 to 6-192
- Board of
 - Charities working abroad, RCN 6-171 to 6-172
- Compensation for, CIL 9-24
- Fees paid to, CRA-R 5-41 to 5-42
- Form, worksheet, 3-16 to 3-17
- Number of meetings required, RCN 6-192
- Political interests of, CIL 9-14
- Remunerating, CIL 9-190

Charities Taxation, Policy and Practice

Donated/waived, CRA-R 5-949 to 5-951

Disabled individuals

Providing employment assistance, RCN 6-145 to 6-146

Disasters, RCN 6-178

Relief, RCN 6-338

Disbursement quota, 4-57 to 4-61, RCN 6-341

Accumulating property for large scale projects, 4-60

Auctions, RCN 6-240

Calculation of, 4-57 to 4-58, RCN 6-128

Foundations, CIL 9-240, CIL 9-272

Changes, RCN 6-160 to 6-162

Distributing appreciation on gift, CIL 9-255

Donation, CRA-R 5-785 to 5-786

Enduring property, RCN 6-278

Failure to meet through low interest rates, CIL 9-305

Gift in kind and, RCN 6-140

Gifts to non-qualified donees, RCN 6-35

Holding property for charities, 7-30 to 7-31

Ministerial exemption, CIL 9-262 to 9-263, CIL 9-285 to 9-286

Notice of confirmation (NOC), RCN 6-169 to 6-170

Private foundations, 4-58 to 4-59, CIL 9-30 to 9-33

Public foundations, 4-58, CIL 9-30 to 9-33, CIL 9-201

Reducing, 4-61, CIL 9-306 to 9-308

Rules, CRA-R 5-929 to 5-932

Spending too little, 4-60

Spending too much, 4-60

10 year gift, CIL 9-171

of shares disposed after terms of direction met, 8-41 to 8-43

Transferring large amounts to other charities, 4-59 to 4-60

Working abroad, RCN 6-177 to 6-178

Do Not Call List (DNCL), RCN 6-338 to 6-339

Donate-a-car programs, RCN 6-208 to 6-209

Donations

Agents of the Crown, to, CRA-R 5-69 to 5-71, CIL 9-321 to 9-322

Anonymous donor, CRA-R 5-109 to 5-111

Index

Art, CRA-R 5-169 to 5-171, RCN 6-91, CIL 9-90
Barter dollars, CRA-R 5-754 to 5-756
Business number and, RCN 6-92 to 6-93
Capital fund, 5-1177 to 5-1180
Capital property, CRA-R 5-787 to 5-789, CIL 9-235
Cultural property, 4-415 to 4-416, CRA-R 5-439 to 5-441, CIL 9-236 to 9-238, CIL 9-270 to 9-271
 Tax advantages for artists, CIL 9-136
Directed, RCN 6-29 to 6-30
Easements and covenants of heritage and architectural buildings, CIL 9-254
False statements, 5-1101 to 5-1103
Federal political parties, CIL 9-207
Financial advisor, by, CRA-R 5-620.11 to 5-620.13
Gift certificates / gift cards, 6A-91 to 6A-95, 7-65 to 7-67
Housing corporation, to, CRA-R 5-53 to 5-55
In lieu of taxes, CRA-R 5-321 to 5-323
Insurance policy, 5-1358.5
Items of speculative value, RCN 6-114 to 6-116
Land, of, CRA-R 5-709 to 5-712
Legal agreements, CRA-R 5-145 to 5-146
Life insurance policy, CRA-R 5-731 to 5-733, CRA-R 5-798 to 5-800, 5-1009 to 5-1011, 5-1137 to 5-1139
Multiple, RCN 6-124 to 6-125
Non-cash long service award, 5-1162 to 5-1164
Office space, CRA-R 5-395 to 5-397
Official donation receipts. *See* **Official donation receipts**
Pledged over multiple years, RCN 6-125 to 6-126
Property, 5-1248 to 5-1250
 Alter ego trust, CRA-R 5-759 to 5-781, CRA-R 5-815 to 5-829, CRA-R 5-933 to 5-935, CRA-R 5-945 to 5-947
 Limited time, CRA-R 5-757 to 5-758
 Private foundation, 5-1264 to 5-1266
 Sole shareholder, 5-1264 to 5-1266
Rebate donation program, 5-1299 to 5-1301
Recreational property, RCN 6-142
Residual interest, CRA-R 5-101 to 5-102
 Valuating, CIL 9-186
Returning, CIL 9-214
Reward donation program, 5-1303 to 5-1305
Segregated fund trust, CRA-R 5-751 to 5-753
Services, RCN 6-5

Charities Taxation, Policy and Practice

Settlement of debt, vs., CRA-R 5-215 to 5-216
Shares, CIL 9-215 to 9-216
 Exchangeable, CRA-R 5-830 to 5-835
 Flow-through, CRA-R 5-639 to 5-646, CRA-R 5-713 to 5-729, CRA-R 5-836 to 5-844,
 Gift, 5-1313
 Private foundation, 5-1272.1 to 5-1272.8
 Publicly listed, CRA-R 5-855 to 5-873, 5-1040 to 5-1057
Software, CRA-R 5-395 to 5-397
Spousal trusts, by CRA-R 5-147 to 5-151
Tax advantages of, 4-81 to 4-94
Tax credits, CRA-R 5-137 to 5-139
 Charitable gifts, and, 5-1105 to 5-1107
Tax receipt, for property, 5-1248 to 5-1250
Time-shares, RCN 6-152
Timing, from estate,, 5-1292
Treatment, CRA-R 5-809 to 5-811
U.S. charities, to, RCN 6-20 to 6-21, CIL 9-113 to 9-114, CIL 9-152
Valuating, RCN 6-311 to 6-312
Where no provision in will, RCN 6-286 to 6-287

Donor

Advantages received by, RCN 6-209 to 6-211
Benefits
 Corporate donors, 4-83, 4-84
 Individual donors, 4-83 to 4-84
Number of, RCN 6-203
Publishing names of donors, CIL 9-335

Donor benefit

Defined, RCN 6-35 to 6-36

Draft agency agreement, CIL 9-76 to 9-78

Ecological gifts, 4-88 to 4-89, CRA-R 5-481 to 5-483, RCN 6-208

Education letters, 4-322, RCN 6-74

Educational pamphlet, RCN 6-215

Index

Electronic mailing list (EML), RCN 6-339 to 6-340, RCN 6-360

Employees of international organizations, CRA-R 5-103 to 5-108

Determination of residence, CRA-R 5-104

Food and agriculture organizations (FAO), CRA-R 5-107 to 5-108

Non-residence for tax purposes, CRA-R 5-106

Prescribed international organizations, CRA-R 5-106 to 5-107

Residence of Canada for tax purposes, CRA-R 5-105 to 5-106

Endowment funds, CIL 9-169 to 9-170

Creating, 4-59

Enduring property, RCN 6-276 to 6-279

Bequest, RCN 6-278 to 6-279

Defined, RCN 6-276 to 6-277

Disbursement quota, RCN 6-278

Official donation receipt, RCN 6-279

Enhanced internet display project, RCN 6-66 to 6-67

Estoppel

Defined, RCN 6-205

Ethnocultural communities, RCN 6-104, RCN 6-164, RCN 6-183 to 6-184,

RCN 6-244, CIL 9-241 to 9-247

Policy statement, 7-125 to 7-142, 10-299 to 10-315

Fair market value, RCN 2-45 to 2-50.11, 6-197 to 6-198

Defined, 4-83, CIL 9-211

Determining, RCN 6-236 to 6-237

Determining value of shares, CIL 9-29

Fairness

Client rights and, RCN 6-47

Falsifying receipts, RCN 6-43 to 6-45

Federal excise gasoline tax refund program, RCN 6-9

Federal political parties

Donations to, CIL 9-207

Festivals

Arts, 7-33 to 7-35
Tourism and, 7-15 to 7-17

Fiduciary

Defined, RCN 6-205

Fiduciary duty

Defined, RCN 6-205

Financial information — Section E, RCN 6-77 to 6-86

Assets and liabilities, RCN 6-78 to 6-86
Assets, RCN 6-79 to 6-80
Expenditures, RCN 6-83 to 6-86
Liabilities, RCN 6-80 to 6-81
Revenue, RCN 6-81 to 6-83
Revenue and expenditures, RCN 6-81
Financial statements, RCN 6-78
Financial statements available to the public, RCN 6-78
Method of reporting, RCN 6-78

First nations, 2-1

Benefits to, 7-41 to 7-43
Qualified donee status, RCN 6-243 to 6-244
Tax exemption, CRA-R 5-705 to 5-707

Fiscal period

Annual information returns and, RCN 6-314 to 6-315
Change of, 2-101 to 2-104, 4-54, RCN 6-16, RCN 6-251

Foreign affiliates

Books and records, 1-31 to 1-35
Other requirements, 1-31 to 1-35

Foreign entity

Canadian branch of, CRA-R 5-539 to 545

Foreign tax credits and deductions, CRA-R 5-123 to 5-125

Forms

FIN355, 4-367

Index

T1044, 3-7
T1061, 3-9
T1170, 3-11
T1189, 3-12.1
T1235, 3-16
T1236, 3-18
T1240, 3-20
T2046, 3-33
T2050E, 3-39, CIL 9-239
T2051A, RCN 3-39, 6-111 to 6-112
T2051B, RCN 6-111 to 6-112
T2140, 3-61
T3ATH-IND, 3-2
T3 SCH 1A, 3-4
T3010, 3-67. *See also* **Annual Information Returns (T3010 Form)**
T913, 3-5
TX11D, RCN 6-111 to 6-112

Foundations

Debts, RCN 6-282 to 6-283
Disbursement quota
 Calculation, CIL 9-240, CIL 9-272
 Ministerial exemption, CIL 9-262 to 9-263, CIL 9-285 to 9-286
 Reduction of, CIL 9-306 to 9-308
Dissemination of research material, CIL 9-210
Distributing appreciation on gift, CIL 9-255
Donating gifts to trust, CIL 9-278 to 9-279
Gift annuities, prohibition against, CIL 9-175
Gift by will, CIL 9-280 to 9-281
Grants, CIL 9-206
Municipal projects, CIL 9-325 to 9-327
Museum, CIL 9-91
Publishing book as charitable activity, CIL 9-221
Purchasing annuity, CIL 9-59 to 9-60
Relocating and restoring historical grain elevator, CIL 9-72 to 9-75
Supporting non-registered charities, CIL 9-138
Supporting research conducted at universities, CIL 9-184 to 9-185
Transferring assets to new foundation, CIL 9-282 to 9-283
Waiving policy of retroactive registration, CIL 9-265
Working with non-registered charity, CIL 9-256 to 9-257

Charities Taxation, Policy and Practice

“Fresh start” rules

Avoidance of, CRA-R 5-620.31 to 5-620.37

Fund raising dinners, 4-4 to 4-5, 4-90 to 4-91

Fundraising events or activities, 2-48 to 2-50.3, CIL 9-67 to 9-69

Charity auctions, 4-5, RCN 6-24 to 6-25

Concerts, shows and sporting events, 4-6 to 4-7

Consigning donated goods to incorporated retail outlet, CIL 9-211 to 9-212

Construction of gymnasium facilities at college, CIL 9-309 to 9-310

Dinners, 4-4 to 4-5, 4-90 to 4-91

Generally, 4-3 to 4-4

Guidance, 6A-123 to 6A-167

Golf tournaments, 4-7 to 4-9, RCN 6-24, RCN 6-28 to 6-29, RCN 6-40 to 6-41

Lotteries, 4-6, 4-91

Membership fees, 4-9 to 4-10

New form, RCN 6-127 to 6-129

NPO fundraising under para. 149(1)(l), 5-1307 and 5-1308

Periodic, applicants established to hold, 7-1 to 7-5

Phony fundraising, RCN 6-189 to 6-190

Split-receipting, 2-48 to 2-50.3, 5-1121 to 5-1124

Tax-exempt, 5-1199 to 5-1202

Telecommunication services, CIL 9-183

Third party fundraisers, 5-1225 to 5-1228, 8-53 to 8-54

Tickets, 4-9

***Future Directions — Charities Initiative*, RCN 6-53, RCN 6-67 to 6-68, RCN 6-95 to 6-96**

Call for input, RCN 6-57

External consultations, RCN 6-53

Internal consultations, RCN 6-54

Joint Regulatory Table, RCN 6-56 to 6-57

Moving forward, RCN 6-54 to 6-55

Public opinion survey, RCN 6-54

Volunteer Sector Initiative (VSI), RCN 6-55 to 6-56

General anti-avoidance rule (GAAR)

Shares

Sale of through holding company, CRA-R 5-115 to 5-121

Trust

Application of, CRA-R 5-33

Index

Gift certificates, RCN 6-41 to 6-42, RCN 6-92

Donation of, 7-65 to 7-67

Value of, 7-67

Gift planner symposium, CRA-R 5-201 to 5-204

Gifts

Air travel reward points, CRA-R 5-383 to 5-385, CIL 9-118

Anonymous, CRA-R 5-77 to 5-79

Art

Issuing receipts, 4-409 to 4-410, RCN 6-13 to 6-14, RCN 6-30

Auctions, 4-92

Books and artifacts to medical museum, CIL 9-328

Buildings and equipment, 4-87

Business inventory, 4-89 to 4-90

Businesses, by, 4-89

Canadian cultural property, 4-87 to 4-88, 4-415 to 4-416, CIL 9-236 to 9-238

Capital properties, 2-131 to 2-136, 4-85, CIL 9-148, CIL 9-235

Annual donation limit, 4-86

Capital gains on, 3-4, 3-12

Carrying forward, 4-84 to 4-85

Charities, to, CRA-R 5-616.1 to 5-619

Charitable organizations outside Canada, 1-61 to 1-64

Contribution of services, 4-92, CRA-R 5-177 to 5-178

Death, on, 5-1255 to 5-1257

Deferred gift, CRA-R 5-435 to 5-436

Defined, 4-46 to 4-47, 4-81 to 4-82

Direct designation, by, RCN 6-99 to 6-100

Ecological gifts, 4-88 to 4-89, CRA-R 5-481 to 5-483, RCN 6-208

Educational aids, CIL 9-9 to 9-11

Eligible gifts, 4-394 to 4-402

Equitable interest in trust, 2-111 to 2-114, CRA-R 5-620.25 to 5-620.30

Expenses incurred by volunteer, 8-51 to 8-52

Grantee organization, 5-1348.1

Hedge fund units, RCN 6-30 to 6-31, CIL 9-181 to 9-182

His Majesty, from, 1-63 to 1-67, CIL 9-264

Guidance, 6A-193 to 6A-195, 6A-294.1 to 6A-294.4

Internet fundraising strategy, CRA-R 5-807 to 5-808

Life insurance policies, 2-121 to 2-123, CRA-R 5-620.5 to 5-620.9,
5-1385 to 5-1396, CIL 9-290 to 9-293

Valuation, CRA-R 5-701 to 5-703

Charities Taxation, Policy and Practice

Life insurance premiums, CIL 9-135
Lottery tickets, 4-91
Making a gift, 4-391 to 4-419
Mortgage holder waiving interest, CIL 9-277
Municipality, 5-989, 5-1349
Non-qualifying securities and loanbacks, 4-92 to 4-93, CIL 9-215 to 9-216
Official donation receipts and, 2-31
Other kinds, 4-93
Outside Canada, 1-61 to 1-67
Payment of union dues, 7-15
Private corporation shares, CRA-R 5-163 to 5-165
 Segregated fund policy, 5-1261 to 5-1263
Property, disposition of, 4-402 to 4-411, CRA-R 5-113 to 5-114, 5-1248 to 5-1250
Property other than cash, RCN 6-10 to 6-11
Public foundation, CRA View, 5-1237 and 5-1238
Public securities, RCN 6-57, CIL 9-290 to 9-293
 By will, 5-1130 to 5-1132, RCN 6-58
 Inter vivos, RCN 6-58
 Tax incentives, 4-85 to 4-86
 Valuating, RCN 6-57 to 6-59
Publicly traded shares, valuation of, CRA-R 5-253 to 5-256
Qualified donees, to, 4-94
Residual interest in real property, 2-111 to 2-114, CRA-R 5-43 to 5-44, CRA-R 5-75 to 5-76
Residual interest in trust, CRA-R 5-45 to 5-46
Residue of estate, RCN 6-285
Return to donor, CRA-R 5-431 to 5-433, 5-1275 to 5-1277
Securities, CIL 9-143
Shared ownership, 5-1385 to 5-1387
Specific purpose, for, RCN 6-205 to 6-207
Split dollar shares, CRA-R 5-387 to 5-389
Subject to conditions, CRA-R 5-489 to 5-495, CRA-R 5-620.15 to 5-620.17
Tax receipt, 5-1248 to 5-1250, 5-1323 to 5-1327
Tax shelters, CRA-R 5-953 to 5-954
Ten-year, 8-41 to 8-43, CIL 9-171, CIL 9-278 to 9-279
 Voluntary deregistration and, CIL 9-192
Tickets to fundraising dinners, balls, concerts, shows etc., 4-90 to 4-91, 5-1181 to 5-1183
To provide clothing and food aid, CIL 9-1 to 9-3
Total gifts for particular year, 5-1381

Index

Transferring capital sum, CIL 9-230 to 9-232
Updated pamphlet, RCN 6-135
Valuation of, RCN 6-140 to 6-142
Will, by, CRA-R 5-141 to 5-144, CRA-R 5-179 to 5-183, CRA-R 5-443 to 5-448, CRA-R 5-941 to 5-943
 Art, CRA-R 5-485 to 5-487, CIL 9-280 to 9-281
 No named charity, CRA-R 5-325 to 5-326
 Public securities, RCN 6-58
 Residue of estate, RCN 6-285
 Spouse, CRA-R 5-955 to 5-957
 U.S. Organization, 5-1345 to 5-1348

Gifts in kind, 2-151 to 2-153, 4-402 to 4-411, 8-11

Charity, to, CRA-R 5-327 to 5-329
Defined, 4-82, RCN 6-139 to 6-140
Disbursement quota, and, RCN 6-140
Items of speculative value, RCN 6-114 to 6-116
Valuation of, RCN 6-36 to 6-37, CIL 9-46 to 9-49

Golf tournaments, 4-7 to 4-9, RCN 6-24, RCN 6-28 to 6-29, RCN 6-40 to 6-41, RCN 6-219 to 6-221, RCN 6-275 to 6-276

Hole-in-one contest, RCN 6-124
Official donation receipts, CIL 9-153 to 9-154

Goods and services tax (GST)/Harmonized Sales Tax (HST), 4-64 to 4-65, RCN 6-32 to 6-33, RCN 6-311

Enquiries, RCN 6-144
Input tax credits and rebates
 Calculating, RCN 6-14
Net calculation method, RCN 6-145
Questions, RCN 6-137
Registered charities and, RCN 6-144 to 6-145
Rulings and interpretations, RCN 6-144

Graduated rate estate

Charitable gifting rules, 5-1273 and 1274

Grants

Non-qualified donees, 6A-401

Hedge fund units, RCN 6-30 to 6-31, CIL 9-181 to 9-182

Charities Taxation, Policy and Practice

Hospital

Issuing annuities, CIL 9-88
Transferring funds to Community, CIL 9-89
Parking lots, CIL 9-217

Housing corporation

Donations to, CRA-R 5-53 to 5-55
Official receipts, CRA-R 5-159 to 5-161

Human rights, RCN 6-164, 6A-1 to 6A-19

Income Tax Folios

S7-F1-C1, Split-Receipting and Deemed Fair Market Value, 2-45 to 2-50.11

Income tax rulings directorate, RCN 6-137

Indians, 2-1

Tax exemption, CRA-R 5-705 to 5-707

Institutions, designation of, guidelines, 4-371 to 4-389

International Charity Association Network (ICAN), RCN 6-308

International Year of Volunteer, RCN 6-48 to 6-49

Investors

Reminder issued, RCN 6-190

Joint Ministry agreements, CIL 9-107 to 9-109

Joint Regulatory Table, RCN 6-56 to 6-57, RCN 6-68, RCN 6-69, RCN 6-107 to 6-108, RCN 6-133 to 6-134, RCN 6-155

Joint Tables, RCN 6-154 to 6-155

Report of, 10-155 to 10-214

Jurisdiction

Collaboration, RCN 6-160, RCN 6-234 to 6-235, RCN 6-273

Index

Lease

Assignment on death to family member, CIL 9-26

Legal fees/penalties

Deductibility, CRA-R 5-790 to 5-793

Life insurance policy

Gift of, 2-121 to 2-123, CRA-R 5-620.5 to 5-620.9, CIL 9-290 to 9-293

Official donation receipt, RCN 6-280 to 6-281

Valuation, CRA-R 5-701 to 5-703, CIL 9-261

Limited partnership units

Investment in, CRA-R 5-35 to 5-36

Loanbacks

Defined, 4-52

Gifts of, 4-92 to 4-93

Official donation receipts, 4-50 to 4-52

Provisions, CRA-R 5-804 to 5-806

Lobbyists Registration Act, CIL 9-266 to 9-267

Lotteries, 4-6

Gifts of tickets for, 4-91

Property won through, RCN 6-207 to 6-208

Violating gambling laws, RCN 6-116

Lump sum payments

In lieu of private health services plan

Taxes on, CRA-R 5-628.1 to 5-628.5

May

Defined, RCN 6-259 to 6-260

Medical equipment

Defined, 4-361 to 4-362

Refund on charity-funded purchases of, 4-361 to 4-370

Membership fees

Discount cards, RCN 6-123 to 6-124

Fundraising events, 4-9 to 4-10

Charities Taxation, Policy and Practice

Official donation receipts, RCN 6-31

Mergers, RCN 6-113, RCN 6-114

Mortgaged property, 4-11 to 4-12

Name

Change of name, 4-54 to 4-55, RCN 6-16

1990 Discussion Paper on Charities, 10-1 to 10-14

Nominal value, benefit of, 4-82

Non-discrimination, CRA-R 5-39 to 5-40

Non-profit organizations

Accumulated surplus, CRA-R 5-339 to 5-340, 5-1244 to 5-1247

Audits and returns, 4-306, CRA-R 5-885 to 5-889

Capital gains, CRA-R 5-612.1 to 5-612.3

Commercial activity undertaken by, CRA-R 5-336 to 5-339

Commercial condominium corporation, 5-1203 to 5-1205

Confidentiality, 4-305 to 4-306

Defined, 4-301

Directors

Fees paid to, CRA-R 5-41 to 5-42

Distinguishing from registered charities, 4-304

Distribution of income to members, CRA-R 5-343 to 5-345, 5-1363

Excess income reasonableness, CRA-R 5-331 to 5-333

Fibre-optic cable network, 5-1233 to 5-1236

Foreign, Canadian branch of, CRA-R 5-628.7 to 5-628.16

Information return. *See* **Non-profit organization (NPO) information return**

Interpretation bulletin, 2-191 to 2-200

Jurisprudence, CRA-R 5-335 to 5-345

Limited partnership units, investing in, CRA-R 5-35 to 5-36

Mortgage loan from charity, CIL 9-273 to 9-276

Non-resident, CRA-R 5-269 to 5-274

Organization and operation of, CRA-R 5-340 to 5-342

Payment to member for services rendered, CRA-R 5-1 to 5-3

Policy summary, 10-273 to 10-298

Proposed purchase of building subject to lease, CRA-R 5-647 to 5-651

Index

- Purpose trusts, CRA-R 5-57 to 5-59
- Registered charity and, RCN 6-162 to 6-163
- Reimbursement of insurance deductible to member, CRA-R 5-381 to 5-382
- Reimbursement of members' travel costs, CRA-R 5-209 to 5-210
- Rental income, CRA-R 5-612.1 to 5-612.3
- Secondary income, 5-1337
- Seminar, exemption, 5-1116.6 to 5-1116.8
- Special rules, CRA-R 5-131 to 5-135
- Status as, CRA-R 5-31 to 5-32, CRA-R 5-535 to 5-537
 - Holding shares of subsidiary corporation, CRA-R 5-852 to 5-853
- Subsection 149(5) of *Income Tax Act*, CRA-R 5-342 to 5-343
- Tax exempt status, CRA-R 5-264 to 5-266, 5-1397 to 5-1399
- Taxation of income from property, 2-11
- Trusts as, CRA-R 5-11 to 5-12, CRA-R 5-153 to 5-158
- U.S. corporation
 - Canadian branch, CRA-R 5-127 to 5-130, CRA-R 5-173 to 5-175
- Winding-up, 2-181 to 2-183
 - Distribution to members, CRA-R 5-343 to 5-345

Non-profit organization (NPO) information return

- Form, 3-7 to 3-8
 - Failure to file T1044, 5-1267 to 5-1272
- Guide, 4-301 to 4-317
 - Acknowledgement, 4-307
 - Authorizing a representative, 4-308
 - Changes, 4-307 to 4-308
 - Filing return deadline, 4-307
 - General information, 4-304 to 4-308
 - How to complete form, 4-309 to 4-315
 - Keeping records, 4-308
 - Representative, 4-308
 - Reviews and audits, 4-308

Non-qualifying investment

- Defined, RCN 6-284
- Tax on, Form T2140, 3-61

Non-qualifying securities

- Defined, 4-50 to 4-51
- Dividend, and, CRA-R 5-205 to 5-207
- Donations, CIL 9-215 to 9-216

Charities Taxation, Policy and Practice

Gifts of, 4-92 to 4-93
Guidance, 6A-119 to 6A-121
Official donation receipts, 4-50 to 4-52
Tax on, 4-62 to 4-63

Non-registered charities, CRA-R 5-47 to 5-49

Non-residents

Non-profit organizations, CRA-R 5-269 to 5-274
Tax treaties,
 Canada-U.S. Tax Treaty, CRA-R 5-137 to 5-139
Taxable income, CRA-R 5-743 to 5-750

Office space

Donation of, CRA-R 5-395 to 5-397

Official donation receipts, 2-31, CIL 9-130, CIL 9-139, CIL 9-202 to 9-203, CIL 9-318

Agency arrangements, CIL 9-116
Airmiles rewards, CIL 9-118
Anonymous donation, CIL 9-120 to 9-121
Automobile recycling program, CIL 9-197
Branch offices issuing, CIL 9-85
Caucus dues, CIL 9-106
Choir, payments to, 8-37
Collection and raffle, RCN 6-275
Computer generated, 4-49 to 4-50, 7-49 to 7-51
Contents of, RCN 6-126 to 6-127, CIL 9-317
Correcting printed receipts, 4-49, CIL 9-303
Court ordered payments to, RCN 6-143
Enduring property, RCN 6-279
Electronic, RCN 6-39
Facsimile signature, 4-49
Forgiveness of debt, CIL 9-337
Gifts in kind, CIL 9-46 to 9-49
Gifts of services, 8-33
Gifts out of inventory, 8-35
Gifts received prior to registration, 8-17
Golf tournament, RCN 6-275 to 6-276, CIL 9-153 to 9-154
Houses donated to inner city housing development project, CIL 9-111

Index

Housing corporation, CRA-R 5-159 to 5-161
Information required, 4-48 to 4-49
Issued in name other than donor, 7-19, 8-19
Issuing, 4-46 to 4-48, RCN 6-18
Issuing receipts for resale value rather than fair market value, CIL 9-222
Inventory, RCN 6-143
Life insurance policy, RCN 6-280 to 6-281
Membership fees, RCN 6-31
Municipalities, issued by, CIL 9-163 to 9-164, CIL 9-177
New requirements, RCN 6-215 to 6-216
Other than donor, CRA-R 5-794 to 5-797, CRA-R 5-809 to 5-811
Out of pocket expenses of volunteers, 8-23
Political donations to officially nominated candidate, CIL 9-289
Post office box as address, 8-29
Price of organized trip, 8-49
Prizes, RCN 6-7
Promissory note transferred to charity, CIL 9-141
Public schools issuing, CIL 9-18
Quebec donors, RCN 6-31
Registered Canadian amateur athletic association, CIL 9-79 to 9-81
Replacing lost or stolen receipts, 4-50
Speaking fee, RCN 6-276
Special provisions relating to non-qualifying securities and loanbacks, 4-50
Split-receipting, 2-45 to 2-50.11, CRA-R 5-782 to 5-784, CRA-R 5-812 to 5-814, 5-1019 to 5-1021, 5-1121 to 5-1124
Toys, CIL 9-225
Trip, organized, CRA-R 5-801 to 5-803
Tuition fees, RCN 6-17, CIL 9-21 to 9-22
 Foreign institution, CRA-R 5-875 to 5-879
Volunteer expenses, CRA-R 5-257 to 5-259
Youth band, payments to, 8-37

Old age home

Acceptable housing for elderly, CIL 9-99 to 9-100, CIL 9-294
Operating laundry facility, CIL 9-7 to 9-8

Organizations directed at youth

Community youth organizations, 7-54 to 7-55
Drop-in centres, 7-56
Programs and activities for youth, 7-55 to 7-56
Recreational activities, 7-57

Charities Taxation, Policy and Practice

Registration of, 7-53 to 7-58
Social activities, 7-57 to 7-58

Organizations established to assist other charities, 7-23 to 7-25

Paid in-house lobbyists, CIL 9-266 to 9-267

Panel on Accountability and Governance in the Voluntary Sector (Broad-bent Panel), RCN 6-154
Report, 10-15 to 10-152

Paragraph 149(1)(l),

Agricultural association, 5-1146 to 5-1147
Condominium corporation, CRA-R 5-903 to 5-906
Cooperative housing, 5-1066 to 5-1072, 5-1397 to 5-1399
CRA Views, CRA-R 5-897 to 5-901, CRA-R 5-915 to 5-919, 5-1022 to 5-1029,
5-1036 to 5-1039, 5-1073 to 5-1076, 5-1083 to 5-1088, 5-1104.1 to 5-1104.3,
5-1109 to 5-1114.4, 5-1120.3 to 5-1120.5, 5-1125 to 5-1129, 5-1140 to
5-1142, 5-1143 to 5-1145, 5-1224 to 5-1224.4
Municipality, outside, 5-1077 to 5-1082
Non-profit organization, 5-1148 to 5-1149
Sale of land, CRA-R 5-907 to 5-913
Surplus income, 5-1156 to 5-1157

Paragraph 149.1(1)

CRA Views, 5-1224 to 5-1224.4

Parking lots, CIL 9-217

Partnering for the Benefit of Canadians: Government of Canada - Voluntary Sector Initiative, 10-215 to 10-225

Penalties

Appeal process, RCN 6-159 to 6-160
Intermediate sanctions, RCN 6-158 to 6-159
New sanctions, RCN 6-272 to 6-273
Penalty tax for revoked charities
Calculation of, CIL 9-97 to 9-98

Perpetual poverty, vow of, 2-21

Index

Personal Information Protection and Electronic Documents Act (PIPEDA),
RCN 6-135

Pledge, RCN 6-211

Policy Consolidation Project, RCN 6-89

Political activities, 4-56, 4-116 to 4-117, CIL 9-5 to 9-6, CIL 9-12 to 9-13, CIL
9-42 to 9-45, CIL 9-315

Charity's premises, political party's use of, 8-13

Concept draft, 10-227 to 10-248

Information Circular, 1-71 to 1-80

Fundraising dinner, attendance at, 8-1

New guidelines, RCN 6-94

Partisan, RCN 6-5 to 6-6, RCN 6-120

Municipal advisory committee, participation in, RCN 6-8

Policy statement, 7-101 to 7-124

Revocation and, RCN 6-99

Supporting candidate, RCN 6-39

Political expenses

Averaging over time, RCN 6-18

Prescribed

Defined, RCN 6-258

University, CIL 9-165 to 9-167

Preservation projects, CIL 9-63 to 9-65

Private benefit, 4-114 to 4-116, RCN 6-117

Private foundations

Advance tax ruling, 5-1016 to 5-1018

Business activities, RCN 6-283

Management of investment portfolio, 8-47

Debts, RCN 6-283

Defined, 4-43

Disbursement quota, 4-58 to 4-59, CIL 9-30 to 9-33, CIL 9-201

Excess corporate holdings, 5-1295

Funding community public foundations, CIL 9-87

Charities Taxation, Policy and Practice

- Investment in limited partnership, CIL 9-140
- Loans
 - from, CIL 9-115
 - to, CIL 9-146, CIL 9-155
- Maintaining registered status, 4-41 to 4-43
- Mortgage acquired through will, CIL 9-132
- New rules for determining, RCN 6-116 to 6-117
- Non-qualified investments, RCN 6-283 to 6-284
- Public charities, differences with, CIL 9-41
- Rental income earned, 5-985
- Restrictions, RCN 6-283
- Revocation for acquiring control of private company, CIL 9-122
- Transfert d'actions, CRA-R 5-217 to 5-224
- Transferring endowment funds to charitable trust, CIL 9-196
- Transfer of RRIF funds to, CIL 9-252
- Triple net leases, 5-1016 to 5-1018

Property

- Capital property
 - Annual donation limit, 4-86
 - Donations, CIL 9-235
 - Gifts of, 2-131 to 2-136, 4-85, CIL 9-148
 - Capital gains on, 3-4, 3-12, CRA-R 5-881 to 5-884
- Depreciable property, 5-1133 to 5-1136
- Disposition of
 - Gift, CRA-R 5-113 to 5-114
 - Tax on, 4-63
- Distribution from trust, CRA-R 5-281 to 5-292
- Flow-through shares, 5-1115 to 5-1116, 5-1150 to 5-1152
- Holding for charities, 7-27 to 7-31
 - Land to be used as parkland for protection of wildlife, CIL 9-127, CIL 9-133 to 9-134
- Inventory or capital property?, CRA-R 5-739 to 5-741
- Real property
 - Residual interest in
 - Donation of, CRA-R 5-101 to 5-102
 - Gift of, 2-111 to 2-114, CRA-R 5-43 to 5-44
 - Tracking property rules, 5-1089 to 5-1093
 - Transfers of Tax on, 4-63

Public authorities, designation of, guidelines, 4-371 to 4-389

Index

Public benefit, RCN 6-164, RCN 6-182, RCN 6-184 to 6-185, RCN 6-282
Meeting test, 7-145 to 7-170, 10-317 to 10-345

Public education initiative update, RCN 6-309

Public foundations

Accumulation of property, 8-9
Defined, 4-42 to 4-43
Disbursement quota, 4-58
Loans to registered charities, CIL 9-208
Maintaining registered status, 4-41 to 4-43
Transfer of investment assets to, CIL 9-131

Public Policy Dialogue and Development Activities (PPDDAs)

Guidance, 6A-345 to 6A-356

Public Schools Modernization Act (Manitoba), RCN 6-195

Public Securities

Electronically transferred, RCN 6-59
Hand delivered, RCN 6-58
Gifts, CIL 9-290 to 9-293
 By will, RCN 6-58
 Inter vivos, RCN 6-58
 Tax incentives, 4-85 to 4-86
 Valuating, RCN 6-57 to 6-59
Mailed, RCN 6-58
Valuation of shares, RCN 6-59

Qualified donees, CIL 9-130, CIL 9-165

CRA Views, 5-1224 to 5-1224.4, 5-1239 to 5-1243
Defined, 4-45, CIL 9-1
Disbursement of goods and services, 8-27
First nations, RCN 6-243 to 6-244
Function of government, 5-1165 to 5-1172
Funding, 4-119
Gifts to, 4-94
Guidance, 6A-101 to 6A-102
Income Tax Act, under, 4-34, CIL 9-124
Low-cost housing corporation, 5-1173 to 5-1176, 6A-329 to 6A-331
Municipal body, 5-1165 to 5-1172
Public body, 5-1165 to 5-1172

Charities Taxation, Policy and Practice

- Receipts, 5-1063 to 5-1065
- Return of property, 6A-197 to 6A-200
- Society transferring assets to trust, CIL 9-168
- U.S. organization 5-1353
- U.S. charities, CRA-R 5-65 to 5-67, 5-1251 to 5-1253
- Worksheet, 3-18 to 3-19

Quebec donors, RCN 6-31

Racial equality, RCN 6-129 to 6-130

- Consultation on proposed policy, 10-261 to 10-272
- Policy statement, 7-87 to 7-99

Refugee family sponsorship, CIL 9-15 to 9-17

Refundable dividend tax on hand (RDTOH), CRA-R 5-73 to 5-74

Refunds

- Medical equipment, 4-361 to 4-370
 - Calculating refund, 4-364
 - How to apply for refund, 4-364 to 4-366
 - Overview, 4-361
 - Refund application form, 4-367 to 4-370
 - What qualifies as charity funds, 4-361
 - What qualifies as health facility, 4-361 to 4-362
 - What qualifies as medical equipment, 4-362 to 4-363
 - Who qualifies for, 4-362

Registered Canadian Amateur Athletic Associations (RCAAA)

- Income Tax Return Form, 3-2
- Receipts, 7-21 to 7-22, CIL 9-79 to 9-81, CIL 9-284
- Registration, 7-37 to 7-39
- Trust funds, CIL 9-323 to 9-324

Registered Charities, CRA-R 5-37 to 5-38

- Activities
 - Change of, 4-55
 - Outside Canada, 4-56 to 4-57, RCN 6-167 to 6-168, 6A-21 to 6A-49
- Address, change of, 4-54 to 4-55, RCN 6-16
- Adjustment request form, 3-20 to 3-21
- Annulment of registered charitable status, CIL 9-35 to 9-36
- Application process, reform of, RCN 6-248 to 6-250
- Associated charities, designation as, 1-21 to 1-22, 4-45 to 4-46

Index

Audits, 4-64, 4-321 to 4-328
Ceasing operations, RCN 6-109 to 6-110
Child care centres, CIL 9-50 to 9-51
Corporations as, CIL 9-61
Defined, 4-81, CIL 9-55 to 9-56
Designation, 4-41 to 4-43
Disabled
 Employment assistance, RCN 6-145 to 6-146
Effective date of registration, 7-63 to 7-64, CIL 9-329
Employment agreement, CIL 9-101 to 9-104
Establishing, CIL 9-57 to 9-58, CIL 9-268 to 9-269, CIL 9-313
Establishing unregistered entity, CIL 9-253
Ethnocultural organizations, RCN 6-104, RCN 6-164, RCN 6-183 to 6-184,
 RCN 6-244, 6A-53 to 6A-66, CIL 9-241 to 9-247
 Policy statement, 7-125 to 7-142, 10-299 to 10-315
Federal and provincial requirements, 4-65 to 4-66
Formalities, CIL 9-129
Giving up registered status, CIL 9-172 to 9-174
GST/HST, 4-64 to 4-65
Income Tax Act and, 4-41 to 4-68
Internal divisions of other charities, RCN 6-100 to 6-102
Investment in for-profit research company, CIL 9-128
Lending items to branch offices, CIL 9-71
Limited partnership units, investing in, CRA-R 5-35 to 5-36
List of, RCN 6-104
Making improvements to property leased from others, 7-19 to 7-20
Name change, 4-54 to 4-55, RCN 6-16
Non-profit organization and, RCN 6-162 to 6-163
Non-qualified investment, 6A-89 to 6A-90
Objects clauses, CIL 9-213
Operating outside Canada, 4-21 to 4-34
Operations, change of, 4-55
Political activities, 1-71 to 1-80
Purposes, change of, 4-55
Registered status, maintaining, 4-41
Registration process, RCN 6-92
Related business activities. *See* **Related business activities**
Remunerating directors, CIL 9-190
Renting or giving vehicle to worker-owned cooperative, CIL 9-144
Re-registration of, 4-63 to 4-64, RCN 6-27 to 6-28
 Fees, RCN 6-41

Charities Taxation, Policy and Practice

- Resident in Canada, CIL 9-119
- Resources, use of, 4-55
- Surrendering registration to non-charity, CIL 9-187
- Tax exemption, CRA-R 5-51 to 5-52
- Telephone number, change of, RCN 6-16
- Transferring land and buildings, CIL 9-188, CIL 9-226
- Transferring partial assets, CIL 9-193 to 9-195
- Voluntary deregistration, CIL 9-192
- Withholding tax on registered pension plans, CIL 9-287 to 9-288

Registered national arts services organization, 4-66, RCN 6-11, CIL 9-296 to 9-298

- Issuing tax receipts, RCN 6-8

Registered Retirement Income Fund (RRIF)

- Transfer of funds from to foundation, CIL 9-252
- Withholding tax, CIL 9-287 to 9-288

Registered Retirement Savings Plans (RRSPs)

- Transfer to charity in exchange for retirement annuity, CIL 9-233 to 9-234
- Withholding tax, CIL 9-287 to CIL 9-288

Regulatory Reform Package, RCN 6-155 to 6-156

Related business activities, 4-41 to 4-42, 4-56, 4-119 to 4-120, RCN 6-93 to 6-94, 8-3, CIL 9-96, CIL 9-125, CIL 9-178 to 9-179, CIL 9-223 to 9-224, CIL 9-249

- Defined, 7-69 to 7-80
- Fundraising and, CIL 9-67 to 9-69
- Guidelines, RCN 6-69, 10-249 to 10-260
- Limits to, RCN 6-70
- New statement, RCN 6-129
- Operating laundry, CIL 9-7 to 9-8
- Policy statement, 7-69 to 7-80
- Request for authorization to carry on, CIL 9-34
- Unrelated, vs., RCN 6-97 to 6-99

Religious charities

- Exemption from filing portions of annual information form, 8-31 to 8-32

Index

Religious orders

Member as employee, taxable income, 5-1058 to 5-1062

Rent-free accommodations, RCN 6-207

Rental housing for low income tenants, 7-81 to 7-85

Retirement plan

Technical interpretation of, CIL 9-66

Revocation, 4-61 to 4-62, RCN 6-61

Consequences of, 4-62

Failure to file, RCN 6-111 to 6-112

Form T2046

Cases of abuse, 4-145

Completing, 4-146 to 4-153

Failure to file, 4-144

Filing objection, 4-145

Notice of assessment, 4-144

Penalty, 4-146

Glossary, 4-158 to 4-164

Parkinson's support and research society, RCN 6-196 to 6-197

Procedural fairness when outcome inevitable, RCN 6-226 to 6-227

Procedures, 4-61

Re-registration, 4-63 to 4-64, 4-146 to 4-148

Tax, 4-62, 4-141

Defined, RCN 6-112 to 6-113

Payment to qualified donee after payment day, 8-39 to 8-40

When payable, 4-144

Types, 4-143

Non-filing, 4-143, 4-142 to 4-144

Voluntary, 4-142 to 4-143

Revocation letters, Chapter 4A

Revocation tax, 4-62, 4-143

Defined, RCN 6-112 to 6-113

Payment to qualified donee after payment day, 8-39 to 8-40

When payable, 4-144

Roadshows. *See* **Charities information sessions (Roadshows)**

Rules

Charitable gifting, 5-1273 and 5-1274

Improving, RCN 6-102

Rural charities, RCN 6-318 to 6-319

Scholarships and other awards, CRA-R 5-845 to 5-847, CIL 9-300 to 9-302

School councils, 7-45 to 7-48

Scientific Research and Experimental Development (SR&ED)

Approved association, 5-1094 to 5-1099

Self-help groups, 7-59 to 7-61

Services

Donation of, RCN 6-5

Settlement of debt

Charitable donation vs., CRA-R 5-215 to 5-216

Shall

Defined, RCN 6-259

Share certificates

Electronically transferred, RCN 6-59

Hand delivered, RCN 6-58

Mailed, RCN 6-58

Shares

Determining fair market value of, CIL 9-29

Donations of, CIL 9-215 to 9-216

Flow-through shares, donation of, CRA-R 5-639 to 5-646

Gift, 5-1313

Publicly traded, valuation of, CRA-R 5-253 to 5-256

Sale of, through holding co., CRA-R 5-115 to 5-121

Index

Small and rural charities, RCN 6-318 to 6-319, RCN 6-336, RCN 6-358, RCN 6-369

Social clubs

Amalgamation of, CRA-R 5-7 to 5-10
Capital dividend payment, charity status, 5-1255 to 5-1260

Software

Donation of, CRA-R 5-395 to 5-397

Split dollar shares

Gift of, CRA-R 5-387 to 5-389

Split-receipting, RCN 2-45 to 2-50.11, 6-120 to 6-123, RCN 6-344

Auctions, RCN 6-122 to 6-123
Charitable organizations and, CRA-R 5-531 to 5-533
Contributions of service, RCN 6-123
Definitions, RCN 6-120 to 6-121
Donation receipt, CRA-R 5-782 to 5-784, CRA-R 5-812 to 5-814, 5-1019 to 5-1021
Guidelines upheld, RCN 6-255
Legislative amendments, RCN 6-121 to 6-122
New interim guidelines, RCN 6-103
Proposed guidelines, 4-1 to 4-3

Sponsorships, 5-1120.1 to 5-1120.2

Sports-related activities, 5-1117 and 5-1118, RCN 6-182 to 6-183

Stock exchange, 6A-87 to 6A-88

Stock options, RCN 6-143

Grant to charity, CRA-R 5-391 to 5-393

Substantially all

Defined, RCN 6-271 to 6-272

Substantially the same

Defined, RCN 6-271 to 6-272

Charities Taxation, Policy and Practice

Tax exempt entities, CIL 9-52

- Change in status, CRA-R 5-266 to 5-267
- Crown corporations, CRA-R 5-262 to 5-264
- Disposition of assets, CRA-R 5-267
- General information, CRA-R 5-261 to 5-267
- Non-profit organizations, CRA-R 5-264 to 5-266

Tax implications

- Funding and, RCN 6-203

Tax shelter arrangements, RCN 6-138 to 6-139, RCN 6-310 to 6-311

Telephone number

- Change of, RCN 6-16

Telephone service hours, RCN 6-76

Terrorism, RCN 6-52

Third party fundraisers, CRA-R 5-437 to 5-438

Tourism, promotion of, 7-15 to 7-17

Training businesses, CIL 9-259

Transparency

- Increased, RCN 6-27

Trust

- Amateur athlete trust income tax return, 3-1
- Contingency trust, CIL 9-19
- Distribution of property, CRA-R 5-281 to 5-292
- Equitable interest in
 - Gift of, 2-111 to 2-114, CRA-R 5-620.25 to 5-620.30
- Establishment of, CRA-R 5-33
- Express trust, CIL 9-319 to 9-320
- Foundation donating assets to, CIL 9-278 to 9-279
- General anti-avoidance rule
 - Application of, CRA-R 5-33
- Non-profit organizations, as, CRA-R 5-11 to 5-12, CRA-R 5-153 to 5-158

Index

Purpose trusts, CRA-R 5-57 to 5-59
Residual interest gifted to charity, CRA-R 5-45 to 5-46, CRA-R 5-75 to 5-76,
CRA-R 5-167 to 5-168
Society transferring assets to, CIL 9-168
Spousal trusts, CRA-R 5-147 to 5-151
Testamentary trust to provide capital, CRA-R 5-275 to 5-279

Tsunami, RCN 6-257 to 6-258

Tuition fees, CIL 9-105

Private schools, 1-1 to 1-7, CIL 9-198, CIL 9-258
Religious schools, 1-1 to 1-7, CIL 9-198, CIL 9-258
Tax receipts, RCN 6-17, CIL 9-198

Umbrella organizations, RCN 6-183, RCN 6-199, 8-5

Guidelines, 7-175 to 7-188
Policy statement, 10-353 to 10-366

Undertaking letters, RCN 6-75

Unemployment and employment, 4-102

Individual development accounts, 4-106
Micro-enterprises and community loan funds, 4-106
Preventing unemployment, 4-103 to 4-104
Types of programs
Assistance claiming benefits, 4-104
Job search assistance, 4-104
Training “businesses”, 4-105 to 4-106
Vocational, employability and entrepreneurial training, 4-104 to 4-105
Who affected, 4-102

United States charity, CRA-R 5-848 to 5-851, CRA-R 5-937 to 5-939,
5-1012 to 5-1015

Canadian donors, RCN 6-20 to 6-21, CIL 9-113 to 9-114, CIL 9-152
Canadian tax credits and, CIL 9-110
Grant assistance, 5-1030 to 5-1035
Qualified donee, CRA-R 5-65 to 5-67
Tax relief, CIL 9-204 to 9-205

U.S. donors, RCN 6-19 to 6-20

Charities Taxation, Policy and Practice

Universities

- Located outside Canada, CIL 9-112
- Parking lots, CIL 9-217
- prescribed, CIL 9-165 to 9-167, CIL 9-204 to 9-205

Visual artists, 2-211 to 2-221

VolNet, RCN 6-48

Volunteer

- Allowance, RCN 6-253
- Charitable purpose, RCN 6-252 to 6-253
- Expenses
 - Donation receipts, CRA-R 5-257 to 5-259
- Income tax deductions, RCN 6-254 to 6-255
- Remuneration of, RCN 6-253
- Services as gift, RCN 6-224 to 6-225
- Services to seniors, RCN 6-60 to 6-61

Volunteer Sector Initiative (VSI), RCN 6-55 to 6-56, RCN 6-133 to 6-134, RCN 6-155

- Policy statement, 10-215 to 10-225

Voluntary Sector Roundtable (VSR), RCN 6-154

Volunteerism

- Promoting, RCN 6-59 to 6-60, RCN 6-252 to 6-253, 7-171 to 7-174

Vow of perpetual poverty, 2-21

Winding-up

- Non-profit organization, 2-181 to 2-183

Working together: A government of Canada Voluntary Sector Joint Initiative, 10-155 to 10-214

Writers, 2-211 to 2-221

Youth

- Charitable purpose, 6A-247 to 6A-255
- Organizations directed at
 - Registration of, 7-53 to 7-58