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Publisher's Note
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Robert B. Hayhoe

Charities Taxation, Policy and Practice
Government Publications

This release revises Chapters: 1 (Information Circulars); 4 (Guides, Pamphlets & Publications); and 5 (CRA Views).

Highlights

Highlights of this release include the following:

- **Chapter 1 — Information Circulars:**
 - IC84-3R6, List of foreign charities that have received a gift from His Majesty in right of Canada has been updated
 - **Chapter 4 — Guides, Pamphlets & Publications:**
 - T4033 Completing the Registered Charity Information Return has been updated
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- T4063, Registering a Charity for Income Tax Purposes was cancelled as of May 2, 2024
 - FIN355, Instructions for Completing the Application for Refund — General, has been updated
- **Chapter 5 — CRA Views:** Three CRA Views have been added. Topics include two questions from the 2024 CALU Roundtable regarding: the gift of a life insurance policy; and whether renting the common areas of a housing co-op to third parties would jeopardize the co-operative's status as a tax exempt NPO under ITA 149(1)(l). The third CRA view discusses shared ownership and charitable gifts.