

43233805

Publisher's Note

2024 — Release 3

Previous release was 2024-2

From Your Library:

☐☐☐☐☐

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

THOMSON REUTERS CANADA

Customer Support

1-416-609-3800 (Toronto & International)

1-800-387-5164 (Toll Free Canada & U.S.)

Email CustomerSupport.LegalTaxCanada@TR.com

This publisher's note may be scanned electronically and photocopied for the purpose of circulating copies within your organization.

- 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.