

Charities Taxation, Policy and Practice

VOLUME 4

Table of Contents

Table of Contents CON-1

Chapter 4A (continued)

Revocation Letters

2013 4A-2595
2014 4A-3225

Table of Contents

VOLUME 5

Table of Contents

Table of Contents CON-1

Chapter 5

CRA Views

Rulings from the 1970s to 2010 may be found in accompanying book, *CRA Rulings from the 1970s to 2010*.

Rulings from 1998

Rental income earned by a private foundation..... 5-985

Rulings from 2007

Gift to a municipality/149(1)(I) 5-989

Rulings from 2011

Charitable donation credit vs. business expense 5-1001
Tax treatment of prepaid amounts..... 5-1004
Charitable donation of life insurance policy 5-1009
Gift to U.S. charity 5-1012
Triple net leases and advance tax ruling 2000-0002543 5-1016
Split-receipting rules..... 5-1019
Paragraph 149(1)(I) 5-1022
Employer-provided grant assistance 5-1030
Paragraph 149(1)(I) of the *Income Tax Act* 5-1036
Charitable donation of publicly listed shares 5-1040
Taxable income of secularized nun 5-1058
Qualified donee for receipting purposes 5-1063
Co-operative housing and 149(1)(I)..... 5-1066
Paragraph 149(1)(I) 5-1073
Activities carried on outside the municipality..... 5-1077
149(1)(I)—profit purpose and income to members..... 5-1083
Tracking property 5-1089
SR&ED—approved association 5-1094

Rulings from 2012

False statement or omission penalty—163(2) 5-1101
Application of paragraph 149(1)(I)..... 5-1104.1
Ordering of tax credits and charitable gifts 5-1105

Charities Taxation, Policy and Practice

Status of 149(1)(l) entity—163(2).....	5-1109
Paragraph 149(1)(l)	5-1114.1
Capital vs. income—163(2).....	5-1115
Application of subsection 149(5)	5-1116.1
IT-496R	5-1116.6
Non-profit organization—sports organization—163(2)	5-1117
Non-profit organization—sport sponsorships	5-1120.1
XXXXXXXXXX and 149(1)(l).....	5-1120.3
Split-receipting for fundraising events—163(2)	5-1121
Non-profit organization project.....	5-1125
Sub-section 118.1(5)—gift by will.....	5-1130
Donation of depreciable property.....	5-1133
Transfer of ownership of a new policy to a charity	5-1137
Non-profit organization and taxable subsidiary.....	5-1140
Non-profit organization—loan to taxable subsidiary	5-1143
Status of agricultural association—149(1)(e)	5-1146
Non-profit organization project—XXXXXXXXXX	5-1148
Donation of flow-through shares.....	5-1150
Communal corporation as 149(1)(k).....	5-1153
Non-profit organization—payments to members.....	5-1156
Rulings from 2013	
Non-profit organization and community contribution companies	5-1159
Non-cash long-service award and cash donation.....	5-1163
Paragraph 149(1)(c).....	5-1167
Low-cost housing corporation for the aged	5-1175
Donations to capital fund.....	5-1179
Taxation of gift from parent to teacher.....	5-1183
Rulings from 2014	
Ecogifts	5-1187
Non-cash long-service award and cash donation.....	5-1191
Donation of a fossil.....	5-1195
Fundraising	5-1199
Non-profit organization—condominium.....	5-1203
Approved research institute status	5-1207
Community contribution company (C3).....	5-1211
Non-Profit Organization—Lottery Revenue	5-1215
NPO wind-up—asset distribution.....	5-1219
Qualified donee—XXXXXXXXXX.....	5-1224

Table of Contents

Rulings from 2015

Third party fundraising	5-1225
Non-profit organization tax exempt status.....	5-1229
Non-profit organization—fibre-optic cable.....	5-1233
2015 STEP—Q12—Gift to public foundation.....	5-1237
Non-resident donor.....	5-1238.1
Qualified donee	5-1239
Acceptable uses of accumulated surplus by an NPO.....	5-1244
Donation of property and amount of tax receipt.....	5-1248
2015 TEI meeting Q7 donations to qualifying U.S. charity	5-1251

Rulings from 2016

Sale of XXXXXXXXXXXX club	5-1255
CALU Q3 Segregated fund policy—charitable gift on death	5-1261
Donation to private foundation	5-1264
NPO—filing requirements—T2 and T1044.....	5-1267

Rulings from 2017

Donation of shares to private foundation	5-1272.1
Status as a graduated rate estate	5-1273
Return of a gift	5-1275
Listed personal property and registered charities	5-1278

Rulings from 2018

Non-qualifying amalgamation of NPO & public foundation	5-1281
Timing of donations from an estate	5-1292
Excess corporate holdings.....	5-1295
Rebate Donation Program.....	5-1299

Rulings from 2019

Reward Donation Program.....	5-1303
NPO—fundraising.....	5-1307
Charitable gift annuity and 60(l) rollover.....	5-1309

Rulings from 2020

Charitable gift annuity and 60(l) rollover.....	5-1311
Donation of shares	5-1313
CEWS—Eligible entity and public institution	5-1317
Tax receipts for gifts of cultural property—Reg. Part XXXV	5-1323
Charitable remainder trusts.....	5-1329
CEWS—Extraordinary item—charitable campaign	5-1333

Charities Taxation, Policy and Practice

Rulings from 2021

Whether a NPO has a profit purpose.....	5-1337
Donation and CEWS qualifying revenue	5-1341
Gifts by will	5-1345

Rulings from 2022

CTF Conference Roundtable 2022—Q14: Charity’s gift to grantee organization	5-1348.1
--	----------

Rulings from 2023

Donation of a portion of an interest in an insurance policy (Unofficial Translation)	5-1348.5
Directed gift to a municipality	5-1349
Qualified donee—Article XXI of Canada-US Treaty	5-1353
Charitable remainder trusts.....	5-1359
NPO and distributions to members	5-1363

Chapter 6

Registered Charities Newsletters

Registered Charities Newsletters No. 1 to 33 may be found in the accompanying book, *Registered Charity Newsletters*.

Charities Connection: CRA News, Information, and Events Specific to Registered Charities

No. 1	April 2010	6-375
No. 2	May 2010	6-381
No. 3	June 2010	6-385
No. 4	September 2010.....	6-389
No. 5	November 2010.....	6-393
No. 6	May 2011	6-397
No. 7	June 2011	6-401
No. 8	August 2011.....	6-405
No. 9	November 2011	6-411
No. 10	December 2011.....	6-413
No. 11	January 2012.....	6-417
No. 12	June 2012	6-421

Chapter 6A

Charities Guidance

CG-001	Upholding Human Rights and Charitable Registration	6A-1
--------	--	------

Table of Contents

CG-002	Canadian Registered Charities Carrying on Activities Outside Canada.....	6A-21
CG-003	Charitable Work and Ethnocultural Groups— Information on registering as a charity	6A-53
CG-004	Using an Intermediary to Carry on a Charity’s Activities Within Canada	6A-67
CG-005	Stock Exchange—Designated	6A-87
CG-006	Non-Qualified Investment—Tax Liability	6A-89
CG-007	Donation of Gift Certificates or Gift Cards	6A-91
CG-008	Confidentiality—Public Information.....	6A-97
CG-009	Trust Document	6A-99
CG-010	Qualified Donees	6A-101
CG-011	Promotion of Animal Welfare and Charitable Registration	6A-103
CG-012	Non-Qualifying Security	6A-119
CG-013	Fundraising by Registered Charity	6A-123
CG-014	Community Economic Development Activities and Charitable Registration	6A-169
CG-015	Charitable Organizations Outside Canada that Have Received a Gift from Her Majesty in Right of Canada.....	6A-193
CG-016	Qualified donees — Consequences of returning donated property	6A-197
CG-017	General Requirements for Charitable Registration	6A-201
CG-018	Arts Activities and Charitable Registration	6A-205
CG-019	How to Draft Purposes for Charitable Registration	6A-231
CG-020	Charitable Purposes and Activities that Benefit Youth.....	6A-247
CG-021	Promotion of Health and Charitable Registration.....	6A-257
CG-022	Housing and Charitable Registration	6A-291
CG-023	Qualified Donee: Foreign Charities That Have Received a Gift from her Majesty in Right of Canada	6A-294.1
CG-024	Ineligible Individuals.....	6A-295
CG-025	Qualified Donee: Low-Cost Housing Corporation for the Aged.....	6A-329
CG-026	Relieving conditions attributable to being aged and charitable registration	6A-333
CG-027	Public Policy Dialogue and Development Activities by Charities.....	6A-345
CG-028	Head bodies and their internal divisions	6A-347
CG-029	Relief of Poverty and Charitable Registration	6A-361

Charities Taxation, Policy and Practice

CG-030	Advancement of Education and Charitable Registration	6A-375
No CG-031		
CG-032	Registered Charities Making Grants to Non-qualified Donees.....	6A-401

Chapter 7

CRA Policy Statements

CPS-001	Applicants that are Established to Hold Periodic Fundraisers	7-1
CPS-002	Relief of the Aged	7-7
CPS-003	Dyacare Facilities.....	7-11
CPS-004	Applicants with Broad Object Clauses	7-13
CPS-005	Festivals and the Promotion of Tourism.....	7-15
CPS-006	Registered Charities Making Improvements to Property Leases from Others	7-19
CPS-007	RCAAs: Receipts—Issuing Policy.....	7-21
CPS-008	Organizations Established to Assist Other Charities.....	7-23
CPS-009	Holding Property for Charities	7-27
CPS-010	Registration of Arts Festivals	7-33
CPS-011	Registration of Canadian Amateur Athletic Associations	7-37
CPS-012	Benefits to Aboriginal Peoples of Canada.....	7-41
CPS-013	School Councils.....	7-45
CPS-014	Computer-Generated Official Donation Receipts	7-49
CPS-015	Registration of Organizations Directed at Youth.....	7-53
CPS-016	Distinction Between Self-Help and Members' Groups	7-59
CPS-017	Effective Date of Registration	7-63
CPS-018	Donations of Gift Certificates.....	7-65
CPS-019	What is a Related Business?	7-69
CPS-020	Applicants that are Established to Relieve Poverty by Providing Rental Housing for Low-Income Tenants.....	7-81
CPS-021	Registering Charities that Promote Racial Rquality.....	7-87
CPS-022	Political Activities.....	7-101
CPS-023	Applicants Assisting Ethnocultural Communities.....	7-125
CPS-024	Guidelines for Registering a Charity: Meeting the Public Benefit Test—Effective Date March 10, 2006.....	7-145
CPS-025	Promotion of Volunteerism	7-171
CPS-026	Guidelines for the Registration of Umbrella Organizations and Title Holding Organizations	7-175
CPS-027	Sports and Charitable Registration	7-189

Table of Contents

CPS-028	Guidance — Fundraising by Registered Charities.....	7-203
CPS-029	Research as a Charitable Activity	7-215

Chapter 8

CRA Policy Commentaries

CPC-001	Partisan Political Activities	8-1
CPC-002	Related Business.....	8-3
CPC-003	Umbrella Organization.....	8-5
CPC-004	Charitable Purposes.....	8-7
CPC-005	Accumulation of property	8-9
CPC-006	Gift-of-kind	8-11
CPC-007	Partisan Political Activity.....	8-13
CPC-008	Gift	8-15
CPC-009	Official Donation Receipt	8-17
CPC-010	Official Donation Receipt	8-19
CPC-011	Charitable Purposes.....	8-21
CPC-012	Out of Pocket Expenses.....	8-23
CPC-013	Charitable Purposes.....	8-25
CPC-014	Charitable Purposes.....	8-27
CPC-015	Official Donation Receipts	8-29
CPC-016	Religious Charities.....	8-31
CPC-017	Official Donation Receipts	8-33
CPC-018	Official Donation Receipts	8-35
CPC-019	Official Donation Receipts	8-37
CPC-020	Revocation Tax.....	8-39
CPC-021	Disbursement Quota	8-41
CPC-022	Charitable Purposes.....	8-45
CPC-023	Private Foundations.....	8-47
CPC-024	Receipt	8-49
CPC-025	Gift	8-51
CPC-026	Fundraising	8-53
CPC-027	Charitable Purposes.....	8-55
CPC-028	Associated status.....	8-57
CPC-029	Application for disbursement quota relief	8-59
CPC-030	Organizations outside Canada to which Her Majesty in right of Canada has made a gift.....	8-61

Charities Taxation, Policy and Practice

Chapter 9

CRA Information Letters

CRA Information Letters may be found in the accompanying book, *Charities Taxation, Policy and Practice Government Publications CRA Information Letters*.

Chapter 10

Discussion and Policy Papers

Discussion and Policy Papers may be found in the accompanying book, *Charities Taxation, Policy and Practice Government Publications Discussion and Policy Papers*.