Index

ABORIGINAL PEOPLES OF CANADA
Generally, **2:1**
Benefits to, **9:12**

ADDRESS
Change of, **4:3**

AGED, RELIEF OF
Generally, **8:26, 9:2, 10:4**
Disqualifying circumstances, **9:2**
Housing for senior citizens, **8:25, 9:2**

AGRICULTURAL ORGANIZATION
Defined, **4:11**

AIR TRAVEL REWARD POINTS
Non-qualifying, **6:78**

AMATEUR ATHLETE TRUST INCOME TAX RETURN
Generally, **3:1**

ANIMAL WELFARE
Guidance, **8:11**

ANNUAL INFORMATION RETURNS (T3010 FORM)
Completing, **4:8**
Adjusting, **4:8**
Before you start, **4:8**
Completing, **4:8**
Activities outside Canada, **4:8**
Certification, **4:8**
Compensation, **4:8**
Confidential data, **4:8**
Detailed financial information, **4:8**
Directors/trustees, **4:8**
Financial information, **4:8**

ANNUAL INFORMATION RETURNS (T3010 FORM) —Cont'd
Completing, **4:8**—Cont'd
Completing, **4:8**—Cont'd
Foundations, **4:8**
Identification, **4:8**
Non-cash gifts, **4:8**
Programs and general information, **4:8**
Confidential information, **4:8**
Confirmation, **4:8**
More information, **4:8**
Website, **4:8**
Your Opinion, **4:8**
Filing, **4:3**
Forms, **3:18**
Public information, **4:3**
Religious charities exemption, **10:16**

ANNUITIES
Generally, **2:6, 2:7**
Tax deferred under para. 60(l), **6:84, 6:85**

ARM'S LENGTH
Defined, **4:3**

ART
Activities, **8:18**
Dealers, gifts in kind for, **4:15**
Sale, **6:77**

ARTICLE XXI
Exemption, **6:115**

ARTS FESTIVALS
Generally, **9:10**

ASSOCIATED CHARITIES
Generally, **4:3**
Designation as, **1:2, 4:3**
Donated gifts to, **4:4**

AUDITS
Generally, **4:3, 4:11**
Comments, **4:11**
Education, **4:11**
Information available to public, **4:11**
Letters, types, **4:11**
Annulment of registration, **4:11**
Compliance agreements, **4:11**
Education, **4:11**
Revocation of registration, **4:11**
Sanctions, **4:11**
Process, **4:11**
Recourse, **4:11**
Results, **4:11**
Selection, **4:11**
Statistics, **4:11**
Types of
Field, **4:11**
Office, **4:11**

BOARD OF TRADE
Defined, **4:11**

BOOKS AND RECORDS
Generally, **4:3**
Destruction, **1:4**
Foreign affiliates, **1:3**
Retention, **1:4**

BROAD OBJECT CLAUSES
Generally, **9:4**

CANADA CUSTOMS AND REVENUE AGENCY (CCRA), SEE CANADA REVENUE AGENCY—CHARITIES DIVISION (CCA)

CANADA EMERGENCY WAGE SUBSIDY (CEWS)
Charitable campaign, **6:90**

CANADA EMERGENCY WAGE SUBSIDY (CEWS)—Cont'd
Donations in revenue, **6:92**
Eligible entity, **6:87**
Extraordinary item, **6:90**
Public institution, **6:87**

CANADA REVENUE AGENCY — CHARITIES DIVISION (CCA) (FORMERLY CANADA CUSTOMS AND REVENUE AGENCY (CCRA))
Digital services
Complaints, service or reprisal, **4:15**
Public information, **8:8**

CANADIAN AMATEUR ATHLETIC ASSOCIATION APPLICATION
Generally, **3:7**

CANADIAN AMATEUR ATHLETIC TRUST GROUP INFORMATION RETURN
Generally, **3:5**
Capital dividend payment, charity status, **6:70**

CAPITAL GAINS AND DISBURSEMENT QUOTA WORKSHEET
Generally, **3:11**

CAPITAL PROPERTIES
Gifts of, gifts in kind, **4:15**
Gifts to charities, **2:12**

CHAMBER OF COMMERCE
Defined, **4:11**

CHARITABLE ANNUITIES
Generally, **4:1**

CHARITABLE DONATIONS
Annual limit for, **4:4**
Community contribution company, donation from, **6:57**
Credit vs. business expense, **6:4**

CHARITABLE DONATIONS —Cont'd
Donation tax credit, **6:53**
Ecogifts, **6:51**
Employer donation, behalf of employee, **6:46**
Life insurance policies, **2:11**
Non-cash gift and cash donation from employee, **6:52**
Non-resident donor, **6:65**
Prepaid rent, **6:5**
Private schools, **1:1**
Religious schools, **1:1**
Tax advantages of, **4:4**

CHARITABLE ORGANIZATIONS
Annuities purchased from, **2:6, 2:7**
Approved research institute, **6:56**
Defined, **4:3**
Gifts to foreign, **1:5**
Head bodies, internal divisions, guidance, **8:28**
Intermediary, **8:4**
Split receipts and, **2:5**

CHARITABLE PURPOSE OBJECT
Disbursement of goods and services to qualified donee, **10:14**
Group formed to deal with insurance rates for charities, **10:22**
Health, **8:21**
Promoting employment, **10:11**
Providing computers to poor children, **10:13**
Publishing magazine, **10:27**
Registered charity, **8:19**
Relief to aged, **10:4**
Youth, **8:20**

CHARITABLE REMAINDER TRUST
Generally, **6:88, 6:98**

CHARITABLE TRUST
Document, **8:9**

CHARITIES
Education, advancement of, **8:30**
Foreign
Gifts from Her Majesty, **1:5, 8:15, 8:23**
Holding property for, **9:9**
Housing, **8:22**
Poverty, relief of, **8:29**
Registered, **6:108**
Registering, **4:10**
Charitable purposes, **4:10**
Completing application form, **4:10**
Governing documents, **4:10**
Necessity for registration, **4:10**
Obligations, **4:10**
Requirements, **8:17**
Review process, **4:10**
Standards, **4:10**

CHARITY AUCTIONS
Generally, **4:1**

CLERGY RESIDENCE DEDUCTION
Generally, **2:8**

CLIENT RIGHTS
Community contribution company, **6:45**

COMMUNITY ECONOMIC DEVELOPMENT
Generally, **4:5**
Community land trusts, **4:5**
Corporate structure for non-charitable programs, **4:5**
Factors negating charitable registration
Existence of private benefit, **4:5**
Objects not fully charitable, **4:5**
Political purpose, **4:5**
Funding non-qualified donees, **4:5**
Guidance, **8:14**
Individual development accounts, **4:5**
Loans and expenditures, **4:5**

COMMUNITY ECONOMIC DEVELOPMENT—Cont'd
Micro-enterprises and community loan funds, **4:5**
Program related investments, **4:5**
Promoting industry and trade, **4:5**
Related business, **4:5**
Relief of people with disabilities, **4:5**
Relieving poverty through operation of stores, **4:5**
Providing low-cost necessities, **4:5**
Selling goods produced by the poor, **4:5**
Relieving suffering in economically challenged communities
General, **4:5**
Types of programs, **4:5**
Unemployment and employment, **4:5**

COMMUNITY LAND TRUSTS
Generally, **4:5**

CONCERTS, SHOWS AND SPORTING EVENTS
Generally, **4:1**

CONFIDENTIALITY
Generally, **4:11**

COOPERATIVE COMMUNITY BOND
Interest paid on, **6:111**

CORPORATIONS
Communal, **6:43**
Entertainment, **6:28**
Sporting facilities, **6:28**

CULTURAL PROPERTY
See also Cultural Property Export and Import Act
Dispositions to designated Canadian institutions, **2:14**
Gifts of, **4:4, 6:88**

CULTURAL PROPERTY EXPORT AND IMPORT ACT
Certification, cultural property of, **4:15**
Designated institutions, **4:15**
Designated public authorities, **4:15**

DAYCARE FACILITIES
Generally, **9:3**

DEFINITIONS
Adjusted cost base (ACB), **4:15**
Advantage, **4:15**
Arm's Length, **4:15**
Eligible amount of the gift, **4:15**
Fair market value (FMV), **4:15**
Non-arm's length, **4:15**
Related persons, **4:15**
Unrelated persons, **4:15**

DIRECTED SCHOLARSHIP
Subsection 168(1), **6:116**

DIRECTORS
Form, worksheet, **3:8**

DISBURSEMENT QUOTA
Generally, **4:3**
Accumulating property for large scale projects, **4:3**
Calculation of, **4:3**
Holding property for charities, **9:9**
Private foundations, **4:3**
Public foundations, **4:3**
Reducing, **4:3**
Spending too little, **4:3**
Spending too much, **4:3**
Transferring large amounts to other charities, **4:3**
of shares disposed after terms of direction met, **10:21**

DISPOSITION OF PROPERTY
XXXXXXXXXX club, **6:117**

DONATIONS
Appraisals, gifts in kind, **4:15**
Capital fund, **6:48, 6:49**

DONATIONS—Cont'd
Date, gifts in kind, **4:15**
False statements, **6:22**
Gift certificates/gift cards, **8:7, 9:18**
Life insurance policy, **6:6, 6:37**
Non-cash long service award, **6:46**
Property, **6:68**
Private foundation, **6:72**
Sole shareholder, **6:72**
Property, gifts in kind, **4:15**
Rebate donation program, **6:81**
Receipts, gifts in kind, **4:15**
Reward donation program, **6:82**
Gift, **6:86**
Private foundation, **6:74**
Publicly listed, **6:13**
Spouse, **6:110**
Tax advantages of, **4:4**
Charitable gifts, and, **6:24**
Tax receipt, for property, **6:68**
Timing, from estate, **6:79**

DONOR
Benefits
Corporate donors, **4:4**
Individual donors, **4:4**

ECOLOGICAL GIFTS
Generally, **4:4**

EDUCATION LETTERS
Generally, **4:11**
Creating, **4:3**

ESTOPPEL
Policy statement, **9:23**

FAIR MARKET VALUE
Generally, **2:5**
Defined, **4:4**
Donated item, taxes, **10:6**

FESTIVALS
Arts, **9:10**
Tourism and, **9:5**

FIRST NATIONS
Generally, **2:1**

FIRST NATIONS—Cont'd
Benefits to, **9:12**

FISCAL PERIOD
Change of, **2:9, 4:3**

FOREIGN AFFILIATES
Books and records, **1:3**
Other requirements, **1:3**

FORMS
FIN355, **4:13**
T913, **3:3**
T1044, **3:4**
T1061, **3:5**
T1170, **3:6**
T1189, **3:7**
T1235, **3:8**
T1236, **3:9**
T1240, **3:10**
T2046, **3:12**
T2140, **3:17**
T3010, **3:18**
see also Annual returns
T2051A, **3:13**
T3ATH-IND, **3:1**
T2050E, **3:13**
T3 SCH 1A, **3:2**

FUND RAISING DINNERS
Generally, **4:1, 4:4**

FUNDRAISING EVENTS OR ACTIVITIES
Generally, **2:5**
Charity auctions, **4:1**
Concerts, shows and sporting events, **4:1**
Dinners, **4:1, 4:4**
Generally, **4:1**
Golf tournaments, **4:1**
Guidance, **8:13**
Lotteries, **4:1, 4:4**
Membership fees, **4:1**
NPO fundraising under para. 149(1)(l), **6:83**

FUNDRAISING EVENTS OR ACTIVITIES—Cont'd
Periodic, applicants established to hold, **9:1**
Split-receipting, **2:5, 6:33**
Tax-exempt, **6:54**
Third party fundraisers, **6:61, 10:26**
Tickets, **4:1**

GENERAL ANTI-AVOIDANCE RULE (GAAR)
Donation of, **9:18**
Value of, **9:18**

GIFTS
See also Gifts in kind
Auctions, **4:4**
Buildings and equipment, **4:4**
Businesses, by, **4:4**
Business inventory, **4:4**
Canadian cultural property, **4:4**
Capital properties, **2:12, 4:4**
Annual donation limit, **4:4**
Capital gains on, **3:2, 3:6**
Capital gains realized, **4:15**
Carrying forward, **4:4**
Charitable organizations outside Canada, **1:5**
Claimed, Gifts to be
Cultural gifts, **4:15**
Death, gifts in the year of, **4:15**
Ecological gifts, **4:15**
Government bodies, made to, **4:15**
Qualified donees, made to, **4:15**
Registered charities, made to, **4:15**
Tax credits, carrying forward, **4:15**
Contribution of services, **4:4**
Death, on, **6:70**
Defined, **4:3, 4:4**
Ecological gifts, **4:4**
Equitable interest in trust, **2:10**
Expenses incurred by volunteer, **10:25**

GIFTS—Cont'd
Grantee organization, **6:94**
Her Majesty, from, **1:5**
Guidance, **8:15, 8:23**
Income tax
Rev. 25, **4:17**
Life insurance policies, **2:11**
Limit, calculation of increased donation, **4:15**
Lottery tickets, **4:4**
Municipality, **6:3, 6:96**
Non-qualifying securities and loanbacks, **4:4**
Official donation receipts and, **2:4**
Other kinds, **4:4**
Outside Canada, **1:5**
Payment of union dues, **9:5**
Segregated fund policy, **6:71**
Property, disposition of, **6:68**
Public foundation, CRA View, **6:64**
By will, **6:35**
Tax incentives, **4:4**
Qualified donees, to, **4:4**
Residual interest in real property, **2:10**
Return to donor, **6:76**
Tax receipt, **6:68, 6:88**
Ten-year, **10:21**
Tickets to fundraising dinners, balls, concerts, shows etc., **4:4, 6:49, 6:50**
U.S. Organization, **6:93**

GIFTS IN KIND
Generally, **2:13, 4:15**
Antiques dealers, for, **4:15**
Art dealers, for, **4:15**
Artists, for, **4:15**
Capital property, **4:15**
Defined, **4:4**
Donating appraisals, **4:15**
Donating date, **4:15**
Donating property, **4:15**
Personal property, listed, **4:15**
Receipts, official donation, **4:15**

GOLF TOURNAMENTS
Generally, **4:1**

GOODS AND SERVICES TAX (GST)/HARMONIZED SALES TAX (HST)
Generally, **4:3**

GRADUATED RATE ESTATE
Charitable gifting rules, **6:75**

GRANTS
Non-qualified donees, **8:31**

HUMAN RIGHTS
Generally, **8:1**

INCOME TAX FOLIOS
S4-F14-C1, Artists and writers, **2:18**
S7-F1-C1, Split-Receipting and Deemed Fair Market Value, **2:5**

INDIANS
Generally, **2:1**

INSTITUTIONS, DESIGNATION OF, GUIDELINES
Generally, **4:14Generally**

LIFE INSURANCE POLICY
Gift of, **2:11**

LOANBACKS
Defined, **4:3**
Gifts of, **4:4**
Official donation receipts, **4:3**

LOTTERIES
Generally, **4:1**
Gifts of tickets for, **4:4**

MEDICAL EQUIPMENT
Defined, **4:12**
Refund on charity-funded purchases of, **4:12, 4:13**

MEMBERSHIP FEES
Fundraising events, **4:1**

MORTGAGED PROPERTY
Generally, **4:1**

NAME
Change of name, **4:3**

NOMINAL VALUE, BENEFIT OF
Generally, **4:4**

NON-PROFIT ORGANIZATION (NPO) INFORMATION RETURN
Form, **3:4**
Failure to file T1044, **6:73**
Guide, **4:11**
Acknowledgement, **4:11**
Authorizing a representative, **4:11**
Changes, **4:11**
Filing return deadline, **4:11**
General information, **4:11**
How to complete form, **4:11**
Keeping records, **4:11**
Representative, **4:11**
Reviews and audits, **4:11**

NON-PROFIT ORGANIZATIONS
Accumulated surplus, **6:67, 6:112**
Audits and returns, **4:11**
Commercial condominium corporation, **6:55**
Confidentiality, **4:11**
Defined, **4:11**
Distinguishing from registered charities, **4:11**
Distribution of income to members, **6:99**
Fibre-optic cable network, **6:63**
Information return, see Non-profit organization (NPO) information return
Interpretation bulletin, **2:16**
Secondary income, **6:91**
Seminar, exemption, **6:29**
Taxation of income from property, **2:2**
Winding-up, **2:15**

NON-QUALIFYING INVESTMENT
Tax on, Form T2140, **3:17**

NON-QUALIFYING SECURITIES
Defined, **4:3**
Gifts of, **4:4**
Guidance, **8:12**
Official donation receipts, **4:3**
Tax on, **4:3**

OFFICIAL DONATION RECEIPTS
Generally, **2:4**
Computer generated, **4:3, 9:14**
Correcting printed receipts, **4:3**
Facsimile signature, **4:3**
Gifts of services, **10:17**
Gifts out of inventory, **10:18**
Gifts received prior to registration, **10:9**
Information required, **4:3**
Issued in name other than donor, **9:6**
Issuing, **4:3**
Out of pocket expenses of volunteers, **10:12**
Post office box as address, **10:15**
Price of organized trip, **10:24**
Replacing lost or stolen receipts, **4:3**
Special provisions relating to non-qualifying securities and loanbacks, **4:3**
Split-receipting, **2:5, 6:9, 6:33**
Youth band, payments for, **10:19**

ORGANIZATIONS DIRECTED AT YOUTH
Community youth organizations, **9:15**
Drop-in centres, **9:15**
Programs and activities for youth, **9:15**
Recreational activities, **9:15**
Registration of, **9:15**

ORGANIZATIONS DIRECTED AT YOUTH—Cont'd
Social activities, **9:15**

ORGANIZATIONS ESTABLISHED TO ASSIST OTHER CHARITIES
Generally, **9:8**

PARAGRAPH 149.1(1)
CRA Views, **6:60**

PARAGRAPH 149(1)(C), 6:47
Ruling-XXXXXXXXXX, **6:109**

PARAGRAPH 149(1)(L)
Agricultural association, **6:40**
Cooperative housing, **6:16**
CRA Views, **6:10, 6:12, 6:17, 6:19, 6:23, 6:25, 6:32, 6:34, 6:38, 6:39, 6:60**
Municipality, outside, **6:18**
Non-profit organization, **6:41**
Registered charities, **6:108**
Surplus income, **6:44**

PERPETUAL POVERTY, VOW OF
Generally, **2:3**

POLITICAL ACTIVITIES
Generally, **4:3, 4:5**
Information Circular, **1:6**
Partisan, **10:1, 10:7**
Policy statement, **9:22**

PRIVATE BENEFIT
Generally, **4:5**

PRIVATE FOUNDATIONS
Advance tax ruling, **6:8**
Management of investment portfolio, **10:23**
Defined, **4:3**
Disbursement quota, **4:3**
Excess corporate holdings, **6:80**
Maintaining registered status, **4:3**
Rental income earned, **6:2**
Triple net leases, **6:8**

PROPERTY
Capital property
Annual donation limit, **4:4**
Capital gains on, **3:2, 3:6**
Gifts of, **2:12, 4:4**
Depreciable property, **6:36**
Disposition of
Tax on, **4:3**
Flow-through shares, **6:27, 6:42**
Holding for charities, **9:9**
Personal property, listed
Gifts in kind, **4:15**
Real property
Residual interest in
Gift of, **2:10**
Tracking property rules, **6:20**
Transfers of Tax on, **4:3**

PUBLIC AUTHORITIES, DESIGNATION OF, GUIDELINES
Generally, **4:14**
Meeting test, **9:24**

PUBLIC FOUNDATIONS
Accumulation of property, **10:5**
Defined, **4:3**
Disbursement quota, **4:3**
Maintaining registered status, **4:3**

PUBLIC POLICY DIALOGUE AND DEVELOPMENT ACTIVITIES (PPDDAS)
Guidance, **8:27**

PUBLIC SECURITIES
CRA Views, **6:60, 6:66**
Defined, **4:3**
Disbursement of goods and services, **10:14**
Function of government, **6:46, 6:47**
Funding, **4:5**
Gifts to, **4:4**
Guidance, **8:10**
Income Tax Act, under, **4:2**

PUBLIC SECURITIES—Cont'd
Low-cost housing corporation, **6:47, 6:48, 8:25**
Municipal body, **6:46, 6:47**
Policy statement, **9:21**
Public body, **6:46, 6:47**
Receipts, **6:15**
Return of property, **8:16**
Tax incentives, **4:4**
U.S. charities, **6:69**
U.S. organization, **6:97**
Worksheet, **3:9**

REFUNDS
Medical equipment, **4:12 to 4:14**
Calculating refund, **4:12, 4:13**
How to apply for refund, **4:12**
Overview, **4:12**
Refund application form, **4:12**
What qualifies as charity funds, **4:12**
What qualifies as health facility, **4:12**
What qualifies as medical equipment, **4:12**
Who eligible, **4:12**

REGISTERED CANADIAN AMATEUR ATHLETIC ASSOCIATIONS (RCAAA)
Activities
Change of, **4:3**
Outside Canada, **4:3, 8:2**
Address, change of, **4:3**
Adjustment request form, **3:9, 3:10**
Associated charities, designation as, **1:2, 4:3**
Audits, **4:3, 4:11**
Defined, **4:4**
Designation, **4:3**
Effective date of registration, **9:17**
Ethnocultural organizations, **8:3**
Policy statement, **9:23**
Federal and provincial requirements, **4:3**
GST/HST, **4:3**

REGISTERED CANADIAN AMATEUR ATHLETIC ASSOCIATIONS (RCAAA) —Cont'd
Income Tax Act and, **4:3**
Income Tax Return Form, **3:1**
Making improvements to property leased from others, **9:6**
Name change, **4:3**
Non-qualified investment, **8:6**
Operating outside Canada, **4:2**
Operations, change of, **4:3**
Political activities, **1:6**
Purposes, change of, **4:3**
Receipts, **9:7**
Registered status, maintaining, **4:3**
Registration, **9:11**
Related business activities, see Related business activities
Re-registration of, **4:3**
Resources, use of, **4:3**

REGISTERED NATIONAL ARTS SERVICES ORGANIZATION
Generally, **4:3**

RELATED BUSINESS ACTIVITIES
Generally, **4:3, 4:5, 10:2**
Defined, **9:19**
Policy statement, **9:19**

RELIGIOUS CHARITIES
Exemption from filing portions of annual information form, **10:16**

RELIGIOUS ORDERS
Member as employee, taxable income, **6:14**

RENTAL HOUSING FOR LOW INCOME TENANTS
Generally, **9:20**

REVOCATION
Generally, **4:3**
Consequences of, **4:3**

REVOCATION—Cont'd
Form T2046
Cases of abuse, **4:6**
Completing, **4:6**
Failure to file, **4:6**
Filing objection, **4:6**
Notice of assessment, **4:6**
Penalty, **4:6**
Glossary, **4:6**
Procedures, **4:3**
Re-registration, **4:3, 4:6**
Tax, **4:3, 4:6**
Payment to qualified donee after payment day, **10:20**
When payable, **4:6**
Types, **4:6**
Non-filing, **4:6**
Voluntary, **4:6**

REVOCATION LETTERS
Generally, **5:1 to 5:703**

REVOCATION TAX
Generally, **4:3, 4:6**
Payment to qualified donee after payment day, **10:20**
When payable, **4:6**

ROADSHOWS, SEE CHARITIES INFORMATION SESSIONS

RULES
Charitable gifting, **6:75**

SCHOOL COUNCILS
Generally, **9:13**

SCIENTIFIC RESEARCH AND EXPERIMENTAL DEVELOPMENT (SR&ED)
Approved association, **6:21**

SELF-HELP GROUPS
Generally, **9:16**

SHARES
Gift, **6:86**

SOCIAL CLUBS
Capital dividend payment, charity status, **6:70**

SPLIT-RECEIPTING
Generally, **2:5**
Donation receipt, **6:9**
Proposed guidelines, **4:1**

SPONSORSHIPS
Generally, **6:31**

SPORTS-RELATED ACTIVITIES
Generally, **6:30**

STOCK EXCHANGE
Generally, **8:5**

TOURISM, PROMOTION OF
Generally, **9:5**

TRUST
Amateur athlete trust income tax return, **3:1**
Equitable interest in
Gift of, **2:10**
Private schools, **1:1**
Religious schools, **1:1**
Reporting, deemed, **6:113, 6:114**

UMBRELLA ORGANIZATIONS
Generally, **10:3**
Guidelines, **9:26**

UNEMPLOYMENT AND EMPLOYMENT
Generally, **4:5**
Individual development accounts, **4:5**

UNEMPLOYMENT AND EMPLOYMENT—Cont'd
Micro-enterprises and community loan funds, **4:5**
Preventing unemployment, **4:5**
Types of programs
Assistance claiming benefits, **4:5**
Job search assistance, **4:5**
Training ''businesses,'' **4:5**
Vocational, employability and entrepreneurial training, **4:5**
Who affected, **4:5**

UNITED STATES CHARITY
Generally, **6:7**
Grant assistance, **6:11**

VISUAL ARTISTS
Generally, **2:17**

VOLUNTEERISM
Promoting, **9:25**

VOW OF PERPETUAL POVERTY
Generally, **2:3**

WINDING-UP
Non-profit organization, **2:15**

WRITERS
Generally, **2:17**

YOUTH
Charitable purpose, **8:20**
Organizations directed at
Registration of, **9:15**