

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**
Guide RC4033, **4:9**
Public information, **4:3**
Religious charities exemption, **10:16**

ANNUITIES

Generally, **2:6, 2:7**
Tax deferred under para. 60(1), **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**
- Drafting, guidance for, **8:19**
- 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**
- 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**

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**

DONATIONS

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

DONATIONS—Cont'd

- 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**
- 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**
- 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

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**

GIFTS—Cont'd

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, **4:14** Generally

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**

NON-QUALIFYING SECURITIES

—Cont'd

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**
 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**

PROPERTY—Cont'd

- 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**
- 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**

PUBLIC SECURITIES—Cont'd

- 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**
- 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**

**REGISTERED CANADIAN
AMATEUR ATHLETIC
ASSOCIATIONS (RCAAA)
—Cont'd**

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**
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**

REVOCATION—Cont'd
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

Micro-enterprises and community
loan funds, **4:5**

Preventing unemployment, **4:5**

Types of programs

Assistance claiming benefits, **4:5**

UNEMPLOYMENT AND

EMPLOYMENT—Cont'd

Types of programs—Cont'd

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**