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CHARITIES TAXATION, POLICY AND PRACTICE — GOVERNMENT PUBLICATIONS

Robert B. Hayhoe

Release No. 1, May 2026

Publisher's Special Release Note 2025

The pages in this work were reissued in October 2025 and updated to reflect that date in the release line. Please note that we did not review the content on every page of this work in the October 2025 release. We will continue to review and update the content according to the work's publication schedule. This will ensure that subscribers are reading commentary that incorporates developments in the law as soon as possible after they have happened or as the author deems them significant.

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This release revises Chapters: 1 (Information Circulars); 2 (Interpretation Bulletins and Income Tax Folios); 3 (Forms); 4 (Guides, Pamphlets & Publications); and 6 (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 2—Interpretation Bulletins and Income Tax Folios:**
  - IT-504R2, Visual Artists and Writers [Cancelled] has been reviewed and refreshed; however, there have been no recent updates from the CRA.
  - Income Tax Folio S4-F14-C1, Artists and Writers has been added.
- **Chapter 3—Forms:**
  - T3ATH-IND, Amateur Athlete Trust Income Tax Return.
  - T3SCH 1A, Capital Gains on Gifts of Certain Capital Property.
  - T1061, Canadian Amateur Athlete Trust Group Information Return.
  - T1170, Capital Gains on Gifts of Certain Capital Property.
- **Chapter 4—Guides, Pamphlets & Publications:**
  - The Audit Process for Charities has been updated.
  - P113, Gifts and Income Tax 2025.

The following guides have been reviewed and refreshed; however, there have been no recent updates from the CRA:

  - RC4033 Rev. 23, General Application for GST/HST Rebates.
  - T4063 (17) Registering a Charity for Income Tax Purposes. [Cancelled]

- **Chapter 6—CRA Views:** Four CRA Views documents have been added. Topics include:
  - NPO accumulated surplus;
  - Two views discussing trust reporting and the application of ITA s. 150(1.2)(e) to a trust which is deemed to be created pursuant to ITA s. 149(5); and
  - Article XXI exemption determination, whether U.S. resident NPOs are exempt from Canadian withholding tax under the Canada-U.S. Income Tax Treaty.