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CHARITIES TAXATION, POLICY AND PRACTICE — GOVERNMENT PUBLICATIONS

Robert B. Hayhoe

Release No. 2, September 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: 3 (Forms); 4 (Guides, Pamphlets & Publications); 6 (CRA Views); and 8 (Charities Guidance).

Highlights

Highlights of this release include the following:

- **Chapter 3—Forms:**
  - T2050, Application to Register a Charity under the *Income Tax Act*.
  - T2094, Registered Charities Application to Reduce Disbursement Quota.
- **Chapter 4—Guides, Pamphlets & Publications:**
  - The Audit Process for Charities has been updated.
- **Chapter 6—CRA Views:**The following guides have been reviewed and refreshed; however, there have been no recent updates from the CRA:
  - 2025-1054261E5 and 2020-0868261E5.

  Two CRA Views documents have been added. Topics include:
  - whether a directed disbursement by a registered charity to a qualified done for a scholarship to a particular individual is considered a gift from the registered charity; and
  - whether a tax-exempt non-profit organization's disposition of land, the investment income earned on the sale proceeds, and the use of those funds to reduce member fees would affect its eligibility for the tax exemption under the *Income Tax Act*.
- **Chapter 8—Charities Guidance:**
  - CG-019, Charitable Purposes of a Registered Charity has been updated.