

Article for Philab

The T3010 Users Research Group: Ten years of experience in collaboration on data

François Brouard, DBA, FCPA, FCA and Peter R Elson, PhD
(with the collaboration of Karine Levasseur, PhD)



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INTRODUCTION

For a long time, obtaining data about the charitable and nonprofit sector has been a challenge. The *Special Senate Committee on the Charitable sector* published a report with a number of recommendations to improve the situation (Senate of Canada, 2019). Some of the recommendations are particularly relevant to charitable data, information and reporting (Brouard, Lenczner and Patzelt, 2020), underlining the need for better data about the sector.

Charities are an important part of the nonprofit sector. There are currently more than 85,000 registered charities in Canada. Charities are treated as a special group of taxpayers by the Canadian tax authorities and tax laws. The T3010 form is the Registered Charity Information Return and is the main tool used by the Charities Directorate - Canada Revenue Agency (CRA) to verify that a registered charity is meeting its charity tax requirements. It can also be used by the public, the media, and researchers as a vital source of information.

The objective of this article is to take stock of the experience of the T3010 Users Research Group (thereafter “T3010 Group” or “the group”) since its creation in 2011.

AIMS AND MEMBERSHIP

The T3010 Group is composed of individuals who are interested in sharing information about the charitable and nonprofit sector, especially the T3010 data.

The interests of the T3010 Group tend to focus on a) having access to a common data set that would provide a basis for comparative research; b) identifying the

incidence of errors and oversights which could be addressed, either by CRA or researchers; c) identifying gaps in the T3010 data which prevents research from taking place; and d) engaging in collaborative research.

The group operates on a voluntary basis. Membership is open to everyone interested in research with the use of the T3010 data. Members are expected to contribute by attending meetings regularly and by sharing information relevant to the group. In December 2020, we reached a total of 26 members coming from universities, government (Canada Revenue Agency, Finance Canada), consulting firms, associations and think tanks.

Peter Elson, originally from Mount Royal University and now at University of Victoria, was the founder and initial organizer of the group (2011-2014). Since 2014, François Brouard at Carleton University has been the organizer of the group and acts as the webmaster for the group.

Over the years, the group has benefited from support and infrastructures at Institute for Community Prosperity (previously Institute for Nonprofit Studies) at Mount Royal University and at Sprott Centre for Social Enterprises / Centre Sprott pour les entreprises sociales (SCSE/CSES), Sprott School of Business at Carleton University.

REGULAR EXCHANGE AND REPOSITORY

Since the beginning, the T3010 Group has been a network for information exchange. Members of the T3010 Group hold regular discussions via teleconference or videoconference on different issues and interests associated with the use of T3010 and nonprofit data. Informal notes of meetings are taken and shared with members.

Among the topics discussed during the meetings, regular updates from the Charities Directorate - Canada Revenue Agency (CRA) are usually placed at the beginning of the agenda, and their availability often drives the frequency of T3010 Group meetings. Other elements of discussions include upcoming conferences, publications and data use updates by members. Over the years, the group has held anywhere between two and five meetings per year. Currently two meetings a year is the norm.

In addition to regular meetings, the group has also contributed over the years to the organization of panels and roundtables at ANSER/ARES annual conferences in collaboration with Charities Directorate - CRA and other researchers.

T3010 Group has a webpage with various information related to charitable and nonprofit sector (<http://carleton.ca/profbrouard/t3010researchgroup>). In addition to general information about the group and the list of members, there is also other information relevant to the T3010. For example, we have links to T3010 / nonprofit information, more details on two T3010 sponsored events in May 2014

and November 2020, links to governmental agencies and groups, a list of publications using T3010 data or around T3010 and their PDF file and, if available, and links to current and previous Canadian (Canada Revenue Agency (CRA) - T3010 and others) and United States (US) (Internal Revenue Service (IRS) forms (990 forms).

EVENTS

Since the beginning of the T3010 Group, two main events were organized. One took place in May, 2014 and the other in November, 2020.

May 2014

Members of the T3010 Users Group organized the T3010 Users Research Day on May 26, 2014 (Brouard 2014a; 2014b; 2014c). The objective of the event was to offer an opportunity to discuss different issues and challenges regarding the data collected and the improvement of research using the Registered Charity Information Returns (T3010) filed by charities with the Canada Revenue Agency (CRA). The research day was held in the context of the CRA Charities Modernization Project (CHAMP). To reduce the administrative burden on charities, the CRA is modernizing its Information Technology (IT) systems to provide new digital service options. This one-day session, held at Carleton University was attended by academics, government representatives (CRA, Finance Canada, Statistics Canada), practitioners and professionals.

The objectives of the T3010 Users Research Day were:

- to bring together people interested in T3010 data
- to discuss a number of issues that will be useful for researchers
- to collect information from various T3010 users
- to prioritize the issues
- to prepare a report summarizing the discussion of the Day afterwards

Three discussion papers were prepared by the Sprott Centre for Social Enterprises / Centre Sprott pour les entreprises sociales (SCSE/CSES), in connection with the 2014 event:

- Brouard (2014a). *T3010 Challenges for Research*, May, 51p.
- Brouard (2014b). *Suggestions to Improve the T3010 for Research*, May, 12p.
- Brouard (2014c). *Report on 2014 T3010 Users Research Day*, August, 13p.

November 2020

The objectives of the 2020 T3010 Research Group ACCS/CSDWG Consultation were to offer an opportunity to discuss different issues regarding the T3010 data and third sector data, document those issues and recommend actions to the Advisory Committee on the Charitable Sector (ACCS) and Charitable Sector Data Working Group (CSDWG). The two-hour session was attended by T3010

Research Group (2020) members, as well as ACCS, CSDWG and CRA representatives.

Brouard, Lenczner and Patzelt (2020) have prepared a report summarizing key comments from the event and other meetings, so as to document the different issues regarding the T3010 data and third sector data, and to recommend actions to the Advisory Committee on the Charitable Sector (ACCS) and Charitable Sector Data Working Group (CSDWG).

The 2020 discussion focused on two main themes:

- What improvements should be made to the T3010?
- What improvements should be made to the sector data?

A discussion paper has been published in connection with the November 2020 event:

- Brouard, Lenczner and Patzelt (2020). *Report on 2020 T3010 Research Group ACCS/CSDWG Consultation*, December, 23p.

CONCLUSION

Although the name of the group reflects its focus on the T3010 data, the Group is actually interested in all data regarding the charitable and nonprofit sector. Having accurate and current data on the sector will contribute to a robust understanding of this important sector among leaders, researchers, consultants, public servants and hopefully, this will lead to making better informed policies.

By providing feedback, comments and suggestions, the T3010 Group hopes to continue to contribute to the on-going dialogue among the charitable and nonprofit sector leaders, government agencies and researchers as well as other data users.

Anyone interested in attending a T3010 Group meeting is welcomed to contact Francois Brouard at francois.brouard@carleton.ca

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François Brouard, DBA, FCPA, FCA is a Fellow Chartered Professional Accountant and he is currently a Full professor in the accounting group (taxation and financial accounting) at the Sprott School of Business, Carleton University and Director of the Sprott Centre for Social Enterprises (SCSE) / Centre Sprott pour les entreprises sociales (CSES). He is the Ontario Hub Co-Director for the Philab project. Since 2014, François is the current organizer of the T3010 group.

Peter R Elson, PhD, is Adjunct assistant professor, School of Public Administration, University of Victoria. He is a co-director in the six-year SSHRC Partnership Project (2018-2024), focusing on the impact of grantmaking foundations in Canada on environmental issues and social inequalities (Philab). Peter was the founder and initial organizer of the T3010 group (2011-2014) and is still a member.

Karine Levasseur, PhD, is Associate professor, Political Studies, University of Manitoba. Karine is also a member of the T3010 Group.