Qualifying Disbursements: Grants to Non-Qualified Donees (Grantees)

Registered charities may make qualifying disbursements by way of grants to non-qualified donees (grantees) that meet accountability requirements under the Income Tax Act. Enter the required information for grants made to each non-qualified donee. See the reverse for information on filing out this form.

Important: If you complete this section, you **must** answer **yes** on line 5841 of question C16 of your Form T3010, Registered Charity Information Return.

Charity name	BN (9 digits, 2 letters, 4 digits. Example: 123456789RR0001)

Return for fiscal period ending: Year   Month   Day

Total number of grantees to which the charity made grants totalling more than $5,000 in the fiscal period:

Name of grantee	
Purpose of the grant	
Amount of non-cash disbursements $	Amount of cash disbursements $
If outside Canada, the country where the activities were carried on	

Name of grantee	
Purpose of the grant	
Amount of non-cash disbursements $	Amount of cash disbursements $
If outside Canada, the country where the activities were carried on	

Name of grantee	
Purpose of the grant	
Amount of non-cash disbursements $	Amount of cash disbursements $
If outside Canada, the country where the activities were carried on	

Name of grantee	
Purpose of the grant	
Amount of non-cash disbursements $	Amount of cash disbursements $
If outside Canada, the country where the activities were carried on	

T1441 E   (Ce formulaire est disponible en français.)   Page 1 of 3

Canada

Completing the Qualifying Disbursements: Grants to Non-Qualified Donees Worksheet

Important: If you complete this section, you **must** answer **yes** on line 5841 of question C16 of your Form T3010, Registered Charity Information Return.

At the top of the form, enter the number of grantees that received grants totalling more than $5,000 during the fiscal period.

Enter the information on the form for each individual grant made by the charity for the fiscal period.

If your charity made several grants to the same grantee, repeat the name of the grantee as many times as needed and report each grant individually. **Include all grant resources that your charity disbursed during this fiscal period, even if the grant activities are not yet completed.**

Name of grantee: Enter the full name of the non-qualified donee (grantee) that received a grant.

Purpose of grant: Briefly describe the purpose of each grant.

Examples of how to fill out this portion of the form in a way that reflects your charitable purpose:

- To provide disaster relief following Hurricane Matilda
- To pay for teachers' salaries
- To purchase equipment and material for a new medical centre
- To provide funds for refugee aid

Amount of non-cash disbursements: Enter the amount of all non-cash disbursements made to the grantee. Amounts must be the fair market value of the resources in Canadian dollars. Examples of non-cash resources include property, such as land, artwork, equipment, and pharmaceuticals. For more information on fair market value, go to **canada.ca/charities-determining-fmv**.

Amount of cash disbursements: Enter the amount of all cash disbursements made to the grantee. Report all amounts in Canadian dollars valued at the time of the expenditure.

Country where grant activities are carried on: If outside Canada, enter the country code and country where the grant activities are carried on. See the list of country codes on page 3. For example, for grant activities carried on in Spain, enter "ES-Spain."

Country codes

AF-Afghanistan	CU-Cuba	KP-North Korea	RO-Romania
AL-Albania	CY-Cyprus	KR-South Korea	RU-Russia
DZ-Algeria	DK-Denmark	KW-Kuwait	RW-Rwanda
AO-Angola	DO-Dominican Republic	KG-Kyrgyzstan	SA-Saudi Arabia
AR-Argentina	EC-Ecuador	LA-Laos	RS-Serbia
AM-Armenia	EG-Egypt	LB-Lebanon	SL-Sierra Leone
AZ-Azerbaijan	SV-El Salvador	LR-Liberia	SG-Singapore
BD-Bangladesh	ET-Ethiopia	MK-Macedonia	SO-Somalia
BY-Belarus	FR-France	MG-Madagascar	ES-Spain
BT-Bhutan	GA-Gabon	MY-Malaysia	LK-Sri Lanka
BO-Bolivia	GM-Gambia	ML-Mali	SD-Sudan
BA-Bosnia and Herzegovina	GE-Georgia	MU-Mauritius	SY-Syrian Arab Republic
BW-Botswana	DE-Germany	MX-Mexico	TJ-Tajikistan
BR-Brazil	GH-Ghana	MN-Mongolia	TZ-United Republic of Tanzania
BN-Brunei Darussalam	GT-Guatemala	ME-Montenegro	TH-Thailand
BG-Bulgaria	GY-Guyana	MZ-Mozambique	TL-Timor-Leste
BI-Burundi	HT-Haiti	MM-Myanmar (Burma)	TR-Turkey
KH-Cambodia	HN-Honduras	NA-Namibia	UG-Uganda
CM-Cameroon	IN-India	NL-Netherlands	UA-Ukraine
CF-Central African Republic	ID-Indonesia	NI-Nicaragua	GB-United Kingdom
TD-Chad	IR-Iran	NE-Niger	US-United States of America
CL-Chile	IQ-Iraq	NG-Nigeria	UY-Uruguay
CN-China	IL-Israel	OM-Oman	UZ-Uzbekistan
CO-Colombia	PS-Israeli Occupied Territories	PK-Pakistan	VE-Venezuela
KM-Comoros	IT-Italy	PA-Panama	VN-Vietnam
CD-Democratic Republic of Congo	JM-Jamaica	PE-Peru	YE-Yemen
CG-Republic of Congo	JP-Japan	PH-Philippines	ZM-Zambia
CR-Costa Rica	JO-Jordan	PL-Poland	ZW-Zimbabwe
CI-Côte d'Ivoire	KZ-Kazakhstan	QA-Qatar	
HR-Croatia	KE-Kenya	RE-Réunion	

Use the following codes for countries not listed above:

QS-Other countries in Africa
QR-Other countries in Asia and Oceania
QM-Other countries in Central and South America
QP-Other countries in Europe
QO-Other countries in the Middle East
QN-Other countries in North America