

## Information Return for Registered Charities and Other Donees

To complete this return and the schedules that accompany it, refer to guide TP-985.22.G-V, *Guide to Filing the Information Return for Registered Charities and Other Donees*, available on our website at [revenuquebec.ca](http://revenuquebec.ca).

If this is an amended return, check this box.

### 1 Identification (please print)

Enter the organization's registration number in the appropriate box.

Registered charity <span style="float: right; text-align: center;"><b>R, R</b></span>	Registered museum <span style="float: right; text-align: center;"><b>I, M, Q</b></span>
Registered cultural or communications organization <span style="float: right; text-align: center;"><b>O, C, C</b></span>	Recognized political education organization <span style="float: right; text-align: center;"><b>O, E, P</b></span>

1 Name of organization

2 Last name and first name of a director or officer of the organization (provide a list of all directors or officers in Schedule D)

3 Address of the director or officer  Postal code

4 Area code  Phone  5 End date of taxation year

Y Y Y Y M M D D

6 Is this the first return filed by the organization since its registration?  Yes  No

7 Is this the organization's final return?  Yes  No  
If **yes**, refer to the guide.

8 For a charity, check the category it was registered or designated under:

8.1  charitable organization

8.2  private foundation

8.3  public foundation

9 For a charity, did it hold an interest in a limited partnership at any time in the taxation year?  Yes  No

If **yes**, enter the percentage interest.  %

Was it a direct interest?  Yes  No

10 Which accounting method was used to determine the financial information in Part 2?

accrual method

cash method



## 2 Financial information (enclose the organization's financial statements)

### 2.1 Gifts and other revenue

Total eligible amount of gifts for which the organization issued official receipts				12		
Portion of the amount from line 12 that constitutes tuition fees	12.1					
Total gifts received from other organizations with the same tax status				+	13	
Portion of the amount from line 13 that constitutes designated gifts (only registered charities are required to complete this line)	13.1					
Other gifts for which the organization did not issue official receipts				+	14	
Revenue from government sources				+	15	
Portion of the amount on line 15 received from:						
• the federal government	15.1					
• a provincial government	15.2					
• a municipal or regional administration	15.3					
Revenue from sources outside Canada				+	16	
Investment income (interest and dividends)				+	17	
Rental income from land and buildings				+	18	
Membership fees or dues for which the organization did not issue official receipts				+	19	
Revenue from fundraising activities for which the organization did not issue official receipts				+	20	
Revenue from sales of goods and services				+	21	
Net capital gains (or losses) from the disposition of property				+	22	
Other revenue				+	23	
Add lines 12, 13, 14, 15 and 16 through 23.						
					<b>Gifts and other revenue</b>	<b>= 24</b>

### 2.2 Expenditures

Advertising and promotional costs					25	
Travel and vehicle expenditures				+	26	
Interest and other carrying charges				+	27	
Office expenditures and supplies				+	28	
Occupancy costs				+	29	
Professional and consulting fees				+	30	
Training costs (personnel and volunteers)				+	31	
Wages and salaries, benefits and fees				+	32	
Cost of supplies and property purchased				+	33	
Fair market value of all gifts used in activities related to the organization's objectives				+	34	
Research grants, bursaries and scholarships paid as part of the activities related to the organization's objectives				+	35	
Other expenditures				+	36	
Add lines 25 through 36.						
					<b>= 37</b>	
Portion of the amount from line 37 that pertains to:						
• activities related to the organization's objectives	37.1					
• management and general administration	37.2					
• fundraising activities	37.3					
• other activities	37.5					
Total gifts made to qualified donees (complete Schedule C and enter the total of the amounts on the "Total amount of gifts" lines in that schedule)				+	38	
Portion of the amount from line 38 that constitutes designated gifts (total of the amounts entered on the "Amount of designated gifts" lines in Schedule C). Only registered charities are required to complete this line.	38.1					
Total eligible disbursements made to grantee organizations (complete this line only for a registered charity)				+	38a	
Add lines 37, 38 and 38a.						
					<b>Expenditures</b>	<b>= 39</b>



### 2.3 Assets

Liquid assets		40		
Amounts receivable from founders, officers, directors, members, shareholders, trustees or any organization not dealing at arm's length with them	+	41		
Amounts receivable from other sources	+	42		
Long-term investments	+	43		
Inventory used in activities related to the organization's objectives	+	44		
Capital property (land, buildings, vehicles, etc.)	+	45		
Other assets	+	46		
Add lines 40 through 46.			<b>Assets</b>	= 47

### 2.4 Liabilities

Trade accounts payable and accrued liabilities		50		
Amounts payable to founders, officers, directors, members, shareholders, trustees or any organization not dealing at arm's length with them	+	51		
Other amounts payable	+	52		
Other liabilities	+	53		
Add lines 50 through 53.			<b>Liabilities</b>	= 54

### 3 Remuneration

Average number of employees per day during the taxation year or during peak periods 55

Indicate how many of the **ten highest-paid positions** fall into each of the four remuneration brackets below:

\$1 – \$39,999	\$40,000 – \$79,999	\$80,000 – \$119,999	\$120,000 or over
55.1 <input type="text"/>	55.2 <input type="text"/>	55.3 <input type="text"/>	55.4 <input type="text"/>

56 Did the organization remunerate its **directors**?  Yes  No

If **yes**, enclose a separate sheet listing the services for which each director was remunerated and the amount paid.

57 Did the charity directly or indirectly transfer any portion of its income or assets to:

- its founders, directors, employees or members;
- persons not dealing at arm's length with a founder, director, employee or member; or
- organizations controlled by a person belonging to one of the groups mentioned in the previous bullets or not dealing at arm's length with such a person?  Yes  No

### 4 Political activities

58 Was the organization involved in any public policy dialogue and development activities?  Yes  No

If **yes**, enclose a note describing the activities and how they relate to the organization's charitable purposes.

### 5 Other information (if you need more space, attach a separate sheet with the required information)

60 Were any changes made to the governing documents during the taxation year?  Yes  No

If **yes**, enclose a copy of the official document attesting to the changes.

61 Are the receipts issued for the sale of goods and services or for the rental of the organization's property clearly distinguishable from official donation receipts?  Yes  No

If **no**, please explain: \_\_\_\_\_

62 Were official receipts issued for gifts in kind?  Yes  No

62.1 If **yes**, enter the total of the eligible amounts of these gifts.

Also, check the box(es) corresponding to the type of gift in kind.

- |  |   |   |
|--|---|---|
| 62.2 <input type="checkbox"/> Qualified property | 62.4 <input type="checkbox"/> Non-qualifying security | 62.6 <input type="checkbox"/> Building intended for cultural purposes |
| 62.3 <input type="checkbox"/> Work of art        | 62.5 <input type="checkbox"/> Purchase option         | 62.7 <input type="checkbox"/> Other (specify): _____                  |





**Charity**

**76** At the end of the taxation year, was the charity associated with another registered charity?  Yes  No

If **yes**, give the name and registration number of the other charity. Also enclose a copy of the *Application for Designation as Associated Charities* (form T3011) that you submitted to the Canada Revenue Agency (CRA) and a copy of the designation by the CRA.

Name	Registration number
<b>76.1</b>   _____	_____ <b>R R</b> _____

**Public or private foundation**

**77** If the foundation is a public foundation, did it acquire control of a corporation?  Yes  No

If **yes**, give the name and identification number of the corporation.

Name	Identification number
<b>77.1</b>   _____	_____ <b>IC 0001</b> _____

**78** Did the foundation incur debts, other than for current operating expenses, for purchasing or selling investment securities or for administering charitable activities?  Yes  No

**79** For a private foundation, is it subject to the provisions applicable to the excess corporate holdings regime?  Yes  No

If **yes**, enclose a copy of form T2081, *Excess Corporate Holdings Worksheet for Private Foundations*, that the foundation submitted to the CRA.

**Cultural or communications organization**

**80** Did a taxpayer or other person receive a benefit consisting of participation in a workshop, a seminar or a training or development program because the taxpayer is a member of the organization?  Yes  No

**6 Certification (this part must be completed by the person authorized to sign on behalf of the organization)**

I certify that the information provided in this return and in the enclosed documents is accurate and complete.

Last name and first name  
 \_\_\_\_\_

Position in the organization	Area code	Phone	Extension
_____	_____	_____	_____

Signature

Date

We may compare the information supplied with information obtained from other sources and may also send the information to other government departments or agencies.

**Notice to the person who submits the return**

Be sure to submit all of these documents:

- the duly completed information return (and Schedule A or B, Schedule D and, if applicable, Schedule C);
- the organization's financial statements;
- any other document requested in the return, including explanatory notes and attached sheets containing required information.



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# Schedule A – Disbursement quota for the taxation year

## Registered charity

Name of organization

End date of taxation year

Y Y Y Y M M D D

See section 6.7 of the guide before completing this schedule. The line numbers in parentheses refer to the lines of the information return.

### 1 Disbursement quota

#### 1.1 Basic disbursement quota

Average value of the property that the charity held in the **24 months preceding the beginning of the taxation year for which the return is being filed** but did not use directly for its charitable activities or for administrative purposes. Do not include the following property:

- property accumulated with our authorization and whose value is entered on line 75 of the return;
- gifts of property (other than designated gifts) that the charity received from another registered charity with which it was not dealing at arm's length, whose value is entered on line 130 of this schedule.

Value of the property accumulated with our authorization but not used in accordance with the terms of the authorization (see the note under line 75 of the return)

Add lines 100 and 101. If the result is **\$100,000 or less** (for a charitable organization) or **\$25,000 or less** (for a charitable foundation), go to line 105 and enter 0.

Number of days in the taxation year

Multiply line 102 by the number of days in the taxation year.

Divide line 103 by 365.

Enter the lesser of the following amounts: 1,000,000 or the amount from line 104.

Multiply line 104a by 3.5%.

**Basic disbursement quota**

100		
+	101	
=	102	
×		
=	103	
÷		365
=	104	
	104a	
×		3.5%
=	105	

#### 1.2 Adjusted disbursement quota

Amount from line 104

Subtract 1,000,000 from line 106.

Multiply line 107 by 5%.

Amount from line 105

Add lines 108 and 109.

Reduction granted by Revenu Québec (see section 4.2 of the guide)

Subtract line 109b from line 109a.

**Adjusted disbursement quota**

	106	
-		1,000,000
=	107	
×		5%
=	108	
+	109	
=	109a	
-	109b	
=	109c	



## 2 Disbursement excess or shortfall

Amounts spent by the charity for its charitable activities (line 37.1)

Gifts, other than designated gifts, made to qualified donees (subtract line 38.1 from line 38)

Eligible disbursements made to grantee organizations (amount from line 38a)

Add lines 110 through 111a.

Amount from line 109c

110		
+	111	
+	111a	
=	113	
-	114	

Subtract line 114 from line 113. If the result is:

- **positive**, it indicates a **disbursement excess** (enter it on line 115 and complete lines 117 and 118);
- **negative**, it indicates a **disbursement shortfall** (enter it on line 116 without the minus sign [-] and complete lines 119 and 120).

=	115			=	116		
---	-----	--	--	---	-----	--	--

Portion of the amount from line 115 used to offset the disbursement shortfall of the previous taxation year

-	117		
---	-----	--	--

Subtract line 117 from line 115. The result constitutes a **net excess** that the charity can use to offset a disbursement shortfall in the following five years.

=	118		
---	-----	--	--

If the charity had a net excess in any of the five previous years, indicate what portion it is using to offset a disbursement shortfall for the year for which the return is being filed (do not include any portion of the net excess that was previously used to offset a disbursement shortfall).

	A Net excess at the end of the year in question	B Amount used for the year for which the return is being filed	C Net excess available to carry forward (col. A - col. B)
Taxation year ending:			N/A
• 5 years ago: in 20 _____			
• 4 years ago: in 20 _____			
• 3 years ago: in 20 _____			
• 2 years ago: in 20 _____			
• 1 years ago: in 20 _____			
	<b>Total of column B</b>	▶	

Subtract line 119 from line 116. The result constitutes the **net shortfall** that the charity can offset using the following year's disbursement excess.

-	119		
=	120		

## 3 Gift of property received from another charity not dealing at arm's length with the charity

If, during the previous taxation year, the charity received a gift of property (other than a designated gift) from another registered charity with which it was not dealing at arm's length, enter the fair market value of the property.

130		
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We can revoke a charity's registration if, before the end of the taxation year, the charity does not comply with the requirement to spend an amount equal to the amount on line 130 to cover expenditures pertaining to its charitable activities or to make gifts as eligible disbursements to grantee organizations or to qualified donees with which it deals at arm's length. The charity must meet this requirement in addition to the disbursement quota requirement (see section 6.7.1 of the guide).



# Schedule B – Disbursement quota for the taxation year

Registered museum, registered cultural or communications organization or recognized political education organization

Name of organization

End date of taxation year

Y	Y	Y	Y	M	M	D	D
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See section 6.7 of the guide before completing this schedule. The line numbers in parentheses refer to the lines of the information return.

## 1 Disbursement quota

### 1.1 Basic disbursement quota

Average value of the property that the organization held in the 24 months preceding the beginning of the taxation year covered by the return but did not use directly for activities related to the organization's objectives or for administrative purposes, except for the following property:

- property accumulated with our authorization whose value is entered on line 75 of the return;
- property the organization received as a gift from another organization with the same tax status and with which the organization does not deal at arm's length, whose value is shown on line 230 of this schedule.

Value of the property accumulated with our authorization but not used in accordance with the terms of the authorization (see the note under line 75 of the return)

Add lines 200 and 201. If the result is \$100,000 or less, go to line 205 and enter 0.

Number of days in the taxation year

Multiply line 202 by the number of days in the taxation year.

Divide line 203 by 365.

Enter the lesser of the following amounts: 1,000,000 or the amount from line 204.

Multiply line 204a by 3.5%.

**Basic disbursement quota**

200		
201		
202		
203		
	365	
204		
204a		
	3.5%	
205		

### 1.2 Adjusted disbursement quota

Amount from line 204

Subtract 1,000,000 from line 206.

Multiply line 207 by 5%.

Amount from line 205

Add lines 208 and 209.

Reduction granted by Revenu Québec (see section 4.2 of the guide)

Subtract line 209b from line 209a.

**Adjusted disbursement quota**

206		
	1,000,000	
207		
	5%	
208		
209		
209a		
209b		
209c		



## 2 Disbursement excess or shortfall

Amounts spent by the organization for activities related to its objectives (amount from line 37.1)

Gifts made to qualified donees (amount from line 38)

Add lines 210 and 211.

Amount from line 209c

210		
+	211	
=	213	
-	214	

Subtract line 214 from line 213. If the result is:

- **positive**, it indicates a **disbursement excess** (enter it on line 215 and complete lines 217 and 218);
- **negative**, it indicates a **disbursement shortfall** (enter it on line 216 without the minus sign [-] and complete lines 219 and 220).

=	215		
-	217		
=	218		

=	216		
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Portion of the amount from line 215 used to offset the disbursement shortfall of the previous taxation year

Subtract line 217 from line 215. The result constitutes a **net excess** that the organization can use to offset a disbursement shortfall in the following five years.

If the organization had a net excess in any of the five previous years, indicate what portion it is using to offset a disbursement shortfall for the year for which the return is being filed (do not include any portion of the net excess that was previously used to offset a disbursement shortfall).

	A Net excess at the end of the year in question	B Amount used for the year for which the return is being filed	C Net excess available to carry forward (col. A - col. B)
Taxation year ending:			N/A
• 5 years ago: in 20 ____			
• 4 years ago: in 20 ____			
• 3 years ago: in 20 ____			
• 2 years ago: in 20 ____			
• 1 years ago: in 20 ____			
	<b>Total of column B</b>		

-	219		
=	220		

Subtract line 219 from line 216. The result constitutes the **net shortfall** that the organization can offset using the following year's disbursement excess.

Amount from line 220

**Special tax payable**

221		
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Cheque or money order enclosed

## 3 Gifts of property between organizations not dealing at arm's length

If, in the previous taxation year, the organization received a gift of property from another organization with the same tax status, and with which it is not dealing at arm's length, enter the fair market value of the property.

230		
-----	--	--

We can revoke an organization's registration if, before the end of the taxation year, the organization does not comply with the requirement to spend an amount equal to the amount on line 230 to cover expenditures pertaining to its charitable activities or to make gifts to qualified donees with which it deals at arm's length. The organization must meet this requirement in addition to the disbursement quota requirement (see section 6.7.1 of the guide).



## Schedule C – Summary of gifts made to qualified donees

Name of organization

End date of taxation year

Y	Y	Y	Y	M	M	D	D
---	---	---	---	---	---	---	---

If the organization made gifts to qualified donees, provide the required information for each donee and enter the amount of the gifts made to the donee. See section 6.8 of the guide.

The line numbers in parentheses refer to the lines of the information return.

If there are more than seven donees, enter the additional information on another copy of the schedule.

Total number of qualified donees:

**1**

Name of qualified donee

Registration number  
  Associated charity

Address

**Total amount of gifts (include this amount on line 38):**

**Amount of designated gifts (include this amount on line 38.1):**

**Amount of gifts in kind:**

**Type of gifts in kind (specify):**

**2**

Name of qualified donee

Registration number  
  Associated charity

Address

**Total amount of gifts (include this amount on line 38):**

**Amount of designated gifts (include this amount on line 38.1):**

**Amount of gifts in kind:**

**Type of gifts in kind (specify):**

**3**

Name of qualified donee

Registration number  
  Associated charity

Address

**Total amount of gifts (include this amount on line 38):**

**Amount of designated gifts (include this amount on line 38.1):**

**Amount of gifts in kind:**

**Type of gifts in kind (specify):**



4

Name of qualified donee  
 \_\_\_\_\_

Registration number  
 \_\_\_\_\_  Associated charity

Address  
 \_\_\_\_\_

**Total amount of gifts (include this amount on line 38):** \_\_\_\_\_

Amount of designated gifts (include this amount on line 38.1): \_\_\_\_\_

Amount of gifts in kind: \_\_\_\_\_

Type of gifts in kind (specify): \_\_\_\_\_

5

Name of qualified donee  
 \_\_\_\_\_

Registration number  
 \_\_\_\_\_  Associated charity

Address  
 \_\_\_\_\_

**Total amount of gifts (include this amount on line 38):** \_\_\_\_\_

Amount of designated gifts (include this amount on line 38.1): \_\_\_\_\_

Amount of gifts in kind: \_\_\_\_\_

Type of gifts in kind (specify): \_\_\_\_\_

6

Name of qualified donee  
 \_\_\_\_\_

Registration number  
 \_\_\_\_\_  Associated charity

Address  
 \_\_\_\_\_

**Total amount of gifts (include this amount on line 38):** \_\_\_\_\_

Amount of designated gifts (include this amount on line 38.1): \_\_\_\_\_

Amount of gifts in kind: \_\_\_\_\_

Type of gifts in kind (specify): \_\_\_\_\_

7

Name of qualified donee  
 \_\_\_\_\_

Registration number  
 \_\_\_\_\_  Associated charity

Address  
 \_\_\_\_\_

**Total amount of gifts (include this amount on line 38):** \_\_\_\_\_

Amount of designated gifts (include this amount on line 38.1): \_\_\_\_\_

Amount of gifts in kind: \_\_\_\_\_

Type of gifts in kind (specify): \_\_\_\_\_



## Schedule D – Directors and other officers

Name of organization

End date of taxation year

Y	Y	Y	Y	M	M	D	D
---	---	---	---	---	---	---	---

Provide the required information for each of the organization's directors and other officers for the taxation year covered by the return.  
See section 6.9 of the guide.

If there are more than seven directors or other officers, enter the additional information on another copy of the schedule.

Total number of directors and other officers:

**1**

Last name		First name	
<input type="text"/>		<input type="text"/>	
Address			
<input type="text"/>			
		Postal code	Area code Phone
<input type="text"/>		<input type="text"/>	<input type="text"/>
Date of birth	Profession or sector of activity	Position within the organization	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
<small>Y Y Y Y M M D D</small>			
Term of office:	Start date	End date	Does this person have a non-arm's-length relationship with other directors or officers of the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="text"/>	<input type="text"/>	<input type="text"/>	
<small>Y Y Y Y M M D D</small>	<small>Y Y Y Y M M D D</small>		
If <b>yes</b> , specify: <input type="text"/>			

**2**

Last name		First name	
<input type="text"/>		<input type="text"/>	
Address			
<input type="text"/>			
		Postal code	Area code Phone
<input type="text"/>		<input type="text"/>	<input type="text"/>
Date of birth	Profession or sector of activity	Position within the organization	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
<small>Y Y Y Y M M D D</small>			
Term of office:	Start date	End date	Does this person have a non-arm's-length relationship with other directors or officers of the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="text"/>	<input type="text"/>	<input type="text"/>	
<small>Y Y Y Y M M D D</small>	<small>Y Y Y Y M M D D</small>		
If <b>yes</b> , specify: <input type="text"/>			

**3**

Last name		First name	
<input type="text"/>		<input type="text"/>	
Address			
<input type="text"/>			
		Postal code	Area code Phone
<input type="text"/>		<input type="text"/>	<input type="text"/>
Date of birth	Profession or sector of activity	Position within the organization	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
<small>Y Y Y Y M M D D</small>			
Term of office:	Start date	End date	Does this person have a non-arm's-length relationship with other directors or officers of the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="text"/>	<input type="text"/>	<input type="text"/>	
<small>Y Y Y Y M M D D</small>	<small>Y Y Y Y M M D D</small>		
If <b>yes</b> , specify: <input type="text"/>			



**4**

Last name: \_\_\_\_\_ First name: \_\_\_\_\_

Address: \_\_\_\_\_

Postal code: \_\_\_\_\_ Area code: \_\_\_\_\_ Phone: \_\_\_\_\_

Date of birth: \_\_\_\_\_ Profession or sector of activity: \_\_\_\_\_ Position within the organization: \_\_\_\_\_

Y Y Y Y M M D D

Start date: \_\_\_\_\_ End date: \_\_\_\_\_

Y Y Y Y M M D D

Term of office: \_\_\_\_\_

Does this person have a non-arm's-length relationship with other directors or officers of the organization?  Yes  No

If **yes**, specify: \_\_\_\_\_

**5**

Last name: \_\_\_\_\_ First name: \_\_\_\_\_

Address: \_\_\_\_\_

Postal code: \_\_\_\_\_ Area code: \_\_\_\_\_ Phone: \_\_\_\_\_

Date of birth: \_\_\_\_\_ Profession or sector of activity: \_\_\_\_\_ Position within the organization: \_\_\_\_\_

Y Y Y Y M M D D

Start date: \_\_\_\_\_ End date: \_\_\_\_\_

Y Y Y Y M M D D

Term of office: \_\_\_\_\_

Does this person have a non-arm's-length relationship with other directors or officers of the organization?  Yes  No

If **yes**, specify: \_\_\_\_\_

**6**

Last name: \_\_\_\_\_ First name: \_\_\_\_\_

Address: \_\_\_\_\_

Postal code: \_\_\_\_\_ Area code: \_\_\_\_\_ Phone: \_\_\_\_\_

Date of birth: \_\_\_\_\_ Profession or sector of activity: \_\_\_\_\_ Position within the organization: \_\_\_\_\_

Y Y Y Y M M D D

Start date: \_\_\_\_\_ End date: \_\_\_\_\_

Y Y Y Y M M D D

Term of office: \_\_\_\_\_

Does this person have a non-arm's-length relationship with other directors or officers of the organization?  Yes  No

If **yes**, specify: \_\_\_\_\_

**7**

Last name: \_\_\_\_\_ First name: \_\_\_\_\_

Address: \_\_\_\_\_

Postal code: \_\_\_\_\_ Area code: \_\_\_\_\_ Phone: \_\_\_\_\_

Date of birth: \_\_\_\_\_ Profession or sector of activity: \_\_\_\_\_ Position within the organization: \_\_\_\_\_

Y Y Y Y M M D D

Start date: \_\_\_\_\_ End date: \_\_\_\_\_

Y Y Y Y M M D D

Term of office: \_\_\_\_\_

Does this person have a non-arm's-length relationship with other directors or officers of the organization?  Yes  No

If **yes**, specify: \_\_\_\_\_

