

Information Return: Registered Québec and Canadian Amateur Athletic Associations

This form must be completed by any organization registered as a Québec amateur athletic association with Revenu Québec or a Canadian amateur athletic association with the Canada Revenue Agency (CRA).

Send the completed form to the following address within six months following the end of the association's taxation year:

Revenu Québec
3800, rue de Marly
Québec (Québec) G1X 4A5

Read pages 3 to 5 for information on the tax obligations of amateur athletic associations.

1 Identification (please print)

1.1 Information about the association

Registration number

End date of taxation year

Name of association

Mailing address

Apartment number

Street number

Street name, P.O. box

City, town or municipality

Province

Postal code

1.2 Information about a current director

Complete this section to identify a current director of the association. Also complete Schedule A to identify any new directors and anyone else responsible for the management or control of the association.

Name

Title or position within association

Mailing address

Apartment number

Street number

Street name, P.O. box

City, town or municipality

Province

Postal code

2 Required information and documents

Answer the questions below and provide the requested information and documents.

- Is this the first return filed by the association since registering? Yes No
If you checked **No**, enter the end date of the previous taxation year:

Y	Y	Y	Y	M	M	D	D
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- Is this an amended return?¹ Yes No
- Is this the final return to be filed by the association? Yes No
If you checked **Yes**, enclose an explanatory note.²
- Were any changes made to the association's governing documents in the taxation year? Yes No
If you checked **Yes**, enclose a certified copy of the amended documents.
- Enter the total amount of the official receipts issued during the taxation year: \$

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- Has the association maintained records and kept a copy of each official receipt so that we can verify the donations that give entitlement to tax benefits? Yes No
If you checked **No**, enclose an explanatory note.
- Did the association engage in any public policy dialogue and development activities? Yes No
If you checked **Yes**, enclose an explanatory note.³



General information

What is a registered Québec or Canadian amateur athletic association?

An association is considered to be a registered Québec or Canadian amateur athletic association only if it meets the following conditions:

- Revenu Québec or the CRA has registered the association as a Québec or Canadian amateur athletic association and the registration is in force.
- In the case of a **Québec** association:
 - it was created under any law of Québec or Canada and has its management and control centre in Québec; and
 - its exclusive purpose and function is to promote amateur athletics in Québec on a Québec-wide basis.
- In the case of a **Canadian** association:
 - it is resident in Canada;
 - it was created under any law in force in Canada; and
 - its exclusive purpose and function is to promote amateur athletics in Canada on a nationwide basis.
- It devotes all of its resources to its exclusive purpose and function.
- It uses no part of its income to pay, or otherwise make available for the personal benefit of, any proprietor, member or shareholder of the association, unless the proprietor, member or shareholder is a club, society or association whose primary purpose and function is the promotion of amateur athletics in Canada.

An association is deemed to devote its resources to its exclusive purpose and function if, as applicable:

- it carries on a related business; or
- it carries on activities involving the participation of professional athletes, if those activities are ancillary and incidental to its exclusive purpose and function.

Investments in a limited partnership made by a registered Québec or Canadian amateur athletic association

A registered Québec or Canadian amateur athletic association that acquires or holds an interest in a partnership is generally considered to be carrying on a business, which could result in its registration being revoked. However, any such association is not considered to be carrying on a business solely because it acquires or holds an interest as a member of a partnership if it meets the following requirements:

- the liability of the member as a member of the partnership is limited;
- the association—together with all non-arm's length entities—holds 20% or less of the fair market value (FMV) of all interests in the partnership; and
- the association deals at arm's length with each general partner of the partnership.

This measure applies to investments in limited partnerships made or acquired **after April 20, 2015**.

A registered Québec or Canadian amateur athletic association that has acquired or holds an interest in a limited partnership but does not meet the above-mentioned requirements is considered to have **direct** limited partnership **holdings** and consequently to be carrying on a business. It is required to report this information on its information return (question 13 in Part 2).

Note that a registered amateur athletic association that is in any of the situations below is not considered to have direct limited partnership holdings:

- the association has holdings in mutual fund trusts, mutual fund corporations, or unit trusts, which in turn have limited partnership holdings;
- the association has entered into formal or informal arrangements with other parties which do not result in partnership holdings (for example, joint venture or agency agreements).

Tax benefits

All registered Québec or Canadian amateur athletic associations are tax-exempt. In addition, such an association has the authority to issue official receipts to its donors so that they can claim a tax credit (in the case of individuals) or a deduction in the calculation of their taxable income (in the case of corporations).

Official receipts

Official receipts are receipts issued for income tax purposes. For donors to claim a deduction or tax credit on their income tax return, the receipt they are issued must bear the words "OFFICIAL RECEIPT" and provide the following information in a clear and precise manner:

- the association's registration number (the Business Number [BN] assigned by the CRA);
- the association's name and address;
- the sequence number of the receipt;
- the place and date of issue;
- the date the gift was received;
- a brief description of the property (for a gift in kind) and, if applicable, the name and address of the appraiser;
- the donor's name and address;
- the value of the gift, that is, the amount given or, for a gift in kind, the FMV of the property at the time of the gift;
- a description and the amount of any benefit received in recognition of the gift or as partial consideration for the gift; and
- the eligible amount of the gift.

Each official receipt must bear the signature of the person authorized by the organization to acknowledge receipt of donations.

Note

- If a receipt is necessary solely to confirm that a gift has been received from another organization, the receipt must bear the words "NOT AN OFFICIAL RECEIPT." The same words must appear on receipts that an association may issue to donors who are not claiming tax benefits for their gifts.
- If a Canadian amateur athletic association is registered by the CRA, we consider the association to also be registered by Revenu Québec, under certain conditions. If the CRA revokes the association's registration, we consider official receipts issued before the revocation to be valid.



Receipts for returned property

If an association returns a property (or another property that is considered compensation for or a substitute for the property) to a donor after an official receipt has been issued for the gift of property, the association must issue a new official receipt if the FMV of the returned property exceeds \$50.

The association must then send us the new receipt no later than 90 days after returning the property and give a copy to the donor.

Replacement or cancellation of official receipts

If an official receipt has to be replaced, the new receipt must bear the words "REPLACES RECEIPT NO." (followed by the sequence number of the original receipt).

We consider a receipt to be invalid if the information it contains is illegible, inaccurate or in any way ambiguous. Invalid receipts must be marked "CANCELLED" and kept with their duplicates.

Obligations

Filing an information return

All registered Québec amateur athletic associations must file the *Information Return: Registered Québec and Canadian Amateur Athletic Associations* (TP-985.23.7-V) for each taxation year. A registered Canadian amateur athletic association must file the return only if Revenu Québec requests that one be filed.

The return must be sent to us within six months following the end of the association's taxation year.

Keeping and retaining records

Associations must keep adequate records and supporting documents, including duplicates of official receipts issued to donors, and retain them for audit purposes. Records and documents must contain all the information required for us to determine whether there are grounds for imposing sanctions on the association.

Sanctions for non-compliance with obligations

In certain situations, sanctions can be imposed on associations that have not fulfilled their fiscal obligations.

An association's authority to issue official receipts could be suspended or its registration could be revoked if:

- it has not complied with requirements with regard to keeping and retaining records;
- it failed to provide the required information in its information return;
- it devoted some of its resources to direct or indirect support for or opposition to a political party or candidate for political office;
- it issued a receipt that does not comply with the provisions of the *Taxation Act* or the *Regulation respecting the Taxation Act*,

- it granted an undue benefit to a person;
- it accepted a donation with the express or implied condition that it would make a donation or gift to a person, association, organization, society or club that is not a qualified donee (see "Qualified donee" below);
- it carries on a business not related to its purpose and function;
- an ineligible individual directly or indirectly controls or manages the association, in any manner whatever, or is a director, trustee, officer or like official of the association.

"Ineligible individual" means, as applicable:

- an individual convicted of a relevant criminal offence (within the meaning of the *Taxation Act*), unless it is a conviction for which:
 - a pardon has been granted and has neither been revoked nor ceased to have effect, or
 - a record suspension has been ordered or a pardon granted or issued under the *Criminal Records Act*, and the record suspension or pardon has neither been revoked nor ceased to have effect;
- an individual convicted of a relevant offence (within the meaning of the *Taxation Act*) in the past five years;
- a director, trustee, officer or like official of the association, or an individual that controlled or managed the association, directly or indirectly, in any manner whatever, during a period in which the association engaged in conduct that can reasonably be considered to have constituted a serious breach of the requirements for registration and for which its registration was revoked in the past five years;
- a promoter of a tax shelter that involved an association whose registration was revoked in the past five years for reasons that included or were related to participation in the tax shelter;
- a listed terrorist entity (see the definition below) or a member of a listed terrorist entity;
- a director, trustee, officer or like official of a listed terrorist entity, or an individual who controlled or managed, directly or indirectly, in any manner whatever, a listed terrorist entity during a period in which that entity supported or engaged in terrorist activities, including a period prior to the date on which the entity became a listed terrorist entity.

A "listed terrorist entity" means a person, partnership, group, fund, unincorporated association or organization that is at a given time a listed entity, as defined in subsection 83.01(1) of the *Criminal Code*.

The association can file a notice of objection to contest the suspension of its authority to issue official receipts or the revocation of its registration. Contact us for more information.

If the association's authority to issue official receipts is suspended, the association must inform any potential donors that gifts made during the suspension period will not give entitlement to any tax benefits (deduction or credit).



Qualified donee

At a **given time**, where the donor is a registered Québec or Canadian amateur athletic association, a qualified donee may be:

- one of the following entities whose registration as a qualified donee has not been revoked by the CRA:
 - a tax-exempt housing corporation resident in Canada that is constituted exclusively for the purpose of providing low-cost housing to senior citizens,
 - a municipality in Canada,
 - a municipal or public body performing a function of government in Canada,
 - a foreign university whose student body ordinarily includes Canadians,
 - a foreign charity to which the Government of Canada made a gift;
- a registered charity;
- another registered Canadian amateur athletic association;
- another registered Québec amateur athletic association;

- a registered journalism organization;
- a recognized political education organization;
- a registered museum;
- a registered cultural or communications organization;
- the Organisation internationale de la Francophonie or any of its subsidiary bodies;
- the United Nations or any of its agencies;
- a foreign charitable organization to which the Québec government has made a gift in the 36-month period that begins 24 months before **the given time**; or
- the Government of Canada, the Québec government or another provincial government.

Revocation of registration

An association can request to have its registration revoked.



Schedule A – Directors and other people responsible for the management or control of the association

Name of association

End date of taxation year

If the director changed during the taxation year, enter the requested information about the new director(s), unless you have already notified us.

You must also provide the requested information about any person other than a director who was responsible for the management or control of the association during the taxation year covered by the return.

Total number of directors and people responsible for the management or control of the association

1	Last name		First name	
	<input type="text"/>			
	Address			
	<input type="text"/>			
	Postal code	Area code	Phone	Date of birth
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Y Y Y Y M M D D				
Tenure				
Start date	End date	Profession or sector of activity	Title or position	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Y Y Y Y M M D D				

2	Last name		First name	
	<input type="text"/>			
	Address			
	<input type="text"/>			
	Postal code	Area code	Phone	Date of birth
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Y Y Y Y M M D D				
Tenure				
Start date	End date	Profession or sector of activity	Title or position	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Y Y Y Y M M D D				

3	Last name		First name	
	<input type="text"/>			
	Address			
	<input type="text"/>			
	Postal code	Area code	Phone	Date of birth
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Y Y Y Y M M D D				
Tenure				
Start date	End date	Profession or sector of activity	Title or position	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Y Y Y Y M M D D				

4	Last name		First name	
	<input type="text"/>			
	Address			
	<input type="text"/>			
	Postal code	Area code	Phone	Date of birth
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Y Y Y Y M M D D				
Tenure				
Start date	End date	Profession or sector of activity	Title or position	
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5

Last name First name

Address

Postal code Area code Phone Date of birth

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Tenure

Start date End date Profession or sector of activity Title or position

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Last name First name

Address

Postal code Area code Phone Date of birth

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Tenure

Start date End date Profession or sector of activity Title or position

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7

Last name First name

Address

Postal code Area code Phone Date of birth

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Tenure

Start date End date Profession or sector of activity Title or position

Y Y Y Y M M D D Y Y Y Y M M D D

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8

Last name First name

Address

Postal code Area code Phone Date of birth

Y Y Y Y M M D D Y Y Y Y M M D D

Tenure

Start date End date Profession or sector of activity Title or position

Y Y Y Y M M D D Y Y Y Y M M D D

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9

Last name First name

Address

Postal code Area code Phone Date of birth

Y Y Y Y M M D D Y Y Y Y M M D D

Tenure

Start date End date Profession or sector of activity Title or position

Y Y Y Y M M D D Y Y Y Y M M D D

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