

# Information Return for Registered Journalism Organizations

This form is for journalism organizations that are registered with the Canada Revenue Agency (CRA).

Mail the duly completed form to the following address no later than six months after the end of the organization's taxation year:

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

See page 5 for more information, including the tax obligations of registered journalism organizations (RJOs).

## 1 Identification (please print)

### 1.1 Information about the RJO

Name of RJO

Registration number

End date of taxation year

Y Y Y Y M M D D

Mailing address

Apartment  Street number  Street name, P.O. box

City, town or municipality  Province  Postal code

### 1.2 Information about a current director

Complete this section for one of the RJO's current directors. Also complete Schedule A for any new directors and anyone else with a managerial or controlling role in the RJO.

Last name and first name of a current director  Title or position in the RJO

Mailing address

Apartment  Street number  Street name, P.O. box

City, town or municipality  Province  Postal code

## 2 Other required information and documents

Answer the following questions and provide the required information and documents.

- 01 Is this the RJO's first return since registering? .....  Yes  No  
If you checked **No**, enter the end date of its previous taxation year.
- 02 Is this an amended return? .....  Yes  No
- 03 Is this the RJO's final return?.....  Yes  No  
If you checked **Yes**, enclose an explanatory note.<sup>1</sup>
- 04 Were any changes made to the RJO's governing documents during the taxation year? .....  Yes  No  
If you checked **Yes**, enclose a copy of the official document confirming the changes.
- 05 What method was used to prepare the financial information in Part 3?
- 05a  Accrual method
- 05b  Cash method

1. In the note, explain why the RJO's registration was cancelled.



### 3 Financial information (enclose the RJO's financial statements)

See section 6.2 of the *Guide to Filing the Information Return for Registered Charities and Other Donees* (TP-985.22.G-V) for help completing these lines. Note that some of the lines mentioned in the guide do not apply to RJOs.

#### 3.1 Gifts and other revenue

Total eligible amount of gifts for which the RJO issued official receipts		12		
Other gifts for which the RJO did not issue official receipts		14		
Revenue from government sources		15		
Portion of the amount on line 15 from:				
• the federal government	15.1			
• a provincial government	15.2			
• a municipal or regional government	15.3			
Revenue from sources outside Canada		16		
Investment income (interest and dividends)		17		
Rental income (land and buildings)		18		
Membership fees and dues for which the RJO did not issue official receipts		19		
Revenue from fundraising activities for which the RJO did not issue official receipts		20		
Total revenue from the sale of goods and services		21		
Portion of the amount on line 21 from:				
• advertising and classifieds	21.1			
• subscriptions	21.2			
• sale of news content	21.3			
• other sources (specify):	21.4			
Net capital gains (or losses) on the disposition of property		22		
Other revenue		23		
Add lines 12, 14, 15, 16 to 21, 22 and 23.		<b>Gifts and other revenue</b>	24	

#### 3.2 Expenditures

Advertising and promotional expenses		25		
Travel and motor vehicle expenses		26		
Interest and carrying charges		27		
Office supplies and expenses		28		
Occupancy costs		29		
Professional and consulting fees		30		
Training for personnel and volunteers		31		
Salaries, wages, benefits and fees		32		
Cost of supplies and goods purchased		33		
Other expenditures		36		
Add lines 25 to 36.		<b>Expenditures</b>	37	

#### 3.3 Assets

Liquid assets		40		
Amounts receivable from founders, officers, directors, members, shareholders, trustees or organizations not dealing at arm's length with these people		41		
Amounts receivable from other sources		42		
Inventory used to achieve the RJO's goals		43		
Long-term investments		44		
Capital property (land, buildings, vehicles, etc.)		45		
Other assets		46		
Add lines 40 to 46.		<b>Assets</b>	47	



### 3.4 Liabilities

Accounts payable and accrued liability	50		
Amounts payable to founders, officers, directors, members, shareholders, trustees or organizations not dealing at arm's length with these people			
Other amounts payable	51		
Other liabilities	52		
Add lines 50 to 53.	53		
<b>Liabilities</b>	<b>54</b>		

### 4 Remuneration

See section 6.3 of guide TP-985.22.G-V for help completing these lines. Note that some of the lines mentioned in the guide do not apply to RJOs.

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

In the boxes below, enter how many of the **ten highest-paid** positions fall into each of the following brackets.

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

56 Are the RJO's **directors** paid?  Yes  No  
 If you checked **Yes**, enclose a separate sheet listing the services for which each director was paid and how much they were paid for them.

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

61 Are the receipts issued by the RJO for payments other than gifts easily distinguished from official receipts?  Yes  No  
 If you checked **No**, enclose an explanatory note.

62 Are official receipts issued for gifts in kind (gifts of property other than cash)?  Yes  No

62.1 If you checked **Yes**, enter the total eligible amount of such gifts.

Also check the appropriate box(es) below.

- |  |   |  |
|--|---|--|
| 62.2 <input type="checkbox"/> Qualified property | 62.4 <input type="checkbox"/> Non-qualifying securities | 62.6 <input type="checkbox"/> Building 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): _____         |

63 Did the RJO return property with a fair market value of more than \$50 after issuing an official receipt for the gift of the property?  Yes  No

63.1 If you checked **Yes**, enter the total value of the returned property.

65 Did the RJO conduct fundraising activities directly or through a third party?  Yes  No

If you checked **Yes**, check the appropriate box(es).

- |  |  |  |
|--|--|--|
| 65.1 <input type="checkbox"/> Subscription campaigns | 65.2 <input type="checkbox"/> Sale of lottery tickets        | 65.3 <input type="checkbox"/> Auctions         |
| 65.4 <input type="checkbox"/> Fundraising dinners    | 65.5 <input type="checkbox"/> Tournaments or sporting events | 65.6 <input type="checkbox"/> Collection boxes |
| 65.7 <input type="checkbox"/> Other (specify): _____ |  |  |

66 Did the RJO file RL-1 slips for remuneration, scholarships, bursaries or fellowships paid to individuals?  Yes  No

If you checked **Yes**, check the appropriate box(es).

- |  |   |
|--|---|
| 66.1 <input type="checkbox"/> Remuneration | 66.2 <input type="checkbox"/> Scholarships, bursaries and fellowships |
|--|---|



**5 Other information (continued)**

**67** Did the RJO accept a gift with the express or implied condition that it make a gift to a person, association, organization, society or club that is **not** a qualified donee? .....  Yes  No

If you checked **Yes**, enclose an explanatory note.

Did the RJO issue an official receipt for this gift?.....  Yes  No

**69** Address where the RJO's books and records are kept

Street number, street name, P.O. box  
 \_\_\_\_\_

City, town or municipality \_\_\_\_\_ Province \_\_\_\_\_ Postal code \_\_\_\_\_ Area code \_\_\_\_\_ Phone \_\_\_\_\_

**70** Information about the person filing this return or the corporation they represent

Last name and first name (individual) or name (corporation)  
 \_\_\_\_\_

Street number, street name, P.O. box  
 \_\_\_\_\_

City, town or municipality \_\_\_\_\_ Province \_\_\_\_\_ Postal code \_\_\_\_\_ Area code \_\_\_\_\_ Phone \_\_\_\_\_

**Other required documents**

Enclose the following documents:

- the financial statements for the year covered by this return;
- the list of people (including their titles) who are authorized to issue official receipts for gifts giving rise to tax benefits, if the list (or changes to it) has not been sent to us;
- a note explaining the RJO's procedure for replacing lost or damaged official receipts.

**6 Certification (this part must be completed by the director named in section 1.2)**

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

Last name and first name of director \_\_\_\_\_ Area code \_\_\_\_\_ Phone \_\_\_\_\_ Extension \_\_\_\_\_

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Date



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## Registered journalism organization (RJO)

An RJO is a corporation or trust created solely for journalism purposes and registered with the CRA. RJOs are deemed to be registered with Revenu Québec and are eligible for certain tax benefits as recognized donees. They also have certain obligations, such as filing an information return.

## Tax benefits

RJOs are tax-exempt and can issue official receipts allowing donors to claim tax credits (if they are individuals) or deductions (if they are corporations).

## Official receipts

Official receipts are receipts issued for income tax purposes. For a donor to claim a tax credit or deduction, the receipt issued to them must be marked "Official receipt" and contain the following information in a clear and precise manner:

- the RJO's registration number (the Business Number [BN] issued by the CRA);
- the RJO's name and address;
- the serial number of the receipt;
- the place and date the receipt was issued;
- 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 person who appraised it;
- the donor's name and address;
- the value of the gift (the amount given or, in the case of a gift in kind, the fair market value at the time of the gift);
- a description (including the amount) of the benefit received in return for the gift;
- the eligible amount of the gift.

All receipts must be signed by the person authorized by the RJO to receive gifts.

### NOTE

- Receipts issued solely to acknowledge receipt of a gift from another organization must contain a note stating "This receipt has no official value." The same note must be included on receipts issued to donors who do not claim any tax benefits for their gifts.
- RJOs that are registered with the CRA are deemed to be registered with Revenu Québec. If the CRA cancels an RJO's registration, we will consider all receipts issued up to the date of the cancellation to be valid.

## Receipts for returned property

If an RJO returns property with a fair market value of more than \$50 (or other property to compensate for or replace that property) to a donor after issuing an official receipt for the gift, it must issue another official receipt.

The new receipt must be sent to us within 90 days of the property being returned. A copy must be given to the donor.

## Replacement or cancellation of official receipts

If you must replace an official receipt, the new receipt must be marked "Replaces," followed by the previous receipt's serial number. If the information on a receipt is illegible, incorrect or misleading, we consider that the receipt is invalid. Such receipts must be kept with their duplicate and be marked "Cancelled."

## Tax obligations

### Information return

All RJOs must file the *Information Return for Registered Journalism Organizations* (form TP-985.26.2-V) for every taxation year.

The return must be filed no later than six months following the end of the RJO's taxation year.

### Books and records

RJOs must keep adequate books and records and supporting documents (including duplicates of official receipts issued to donors) and retain them for audit purposes. They must contain all the information required for us to determine whether there are grounds for imposing sanctions on the RJO.

The documentation must be kept for six years following the last year they cover.

### Sanctions for non-compliance

Sanctions may be imposed if an RJO fails to meet its tax obligations. For example, an RJO may have its authority to issue official receipts suspended or its registration revoked in the following cases:

- It did not comply with the requirements for keeping and retaining records.
- It accepted a gift on behalf of an organization whose authority to issue official receipts was suspended.
- It omitted required information from its information return.
- It issued receipts that do not comply with the terms of the *Taxation Act* or the *Regulation respecting the Taxation Act*.
- It accepted a gift on the express or implied condition that it make a donation to a person, association, organization, society or club that is **not** a qualified donee (see "Qualified donee" below).

The RJO 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 an RJO's authority to issue official receipts has been suspended, it must notify potential donors that they will not be able to claim tax credits or deductions for gifts made after the suspension.



### Qualified donee

At **a given time**, where the donor is an RJO, 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 charitable organization to which the Government of Canada made a gift;
- a registered charity;
- a registered Canadian amateur athletic association;
- a registered Québec amateur athletic association;
- another RJO;
- 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 one of its agencies;
- a foreign charitable organization to which the Québec government made a gift during the 36-month period beginning 24 months before **the given time**;
- the Government of Canada, the Québec government or another provincial government.

### Cancelling registration

An RJO's registration can be cancelled on request.



### Schedule A – Directors and other individuals with a managerial or controlling role in the RJO

Name of RJO

End date of taxation year

Y	Y	Y	Y	M	M	D	D
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If the directors changed during the taxation year, enter the required information for the new directors, if you have not already submitted it.

You must also provide the required information about anyone other than a director who had a managerial or controlling role in the RJO during the taxation year covered by this return.

If you have to enter information for more than seven people, enclose a separate copy of this schedule with the required information.

Total number of directors and people with a managerial or controlling role in the RJO .....

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"/>	
Duration of term		Profession or sector of activity		Position within the RJO
Start	End	<input type="text"/>		<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>

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"/>	
Duration of term		Profession or sector of activity		Position within the RJO
Start	End	<input type="text"/>		<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>

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"/>	
Duration of term		Profession or sector of activity		Position within the RJO
Start	End	<input type="text"/>		<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>



**4**

Last name  First name

Address

Postal code  Area code  Phone  Date of birth

Y Y Y Y M M D D

Duration of term  
Start  End  Profession or sector of activity  Position within the RJO

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

**5**

Last name  First name

Address

Postal code  Area code  Phone  Date of birth

Y Y Y Y M M D D

Duration of term  
Start  End  Profession or sector of activity  Position within the RJO

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

**6**

Last name  First name

Address

Postal code  Area code  Phone  Date of birth

Y Y Y Y M M D D

Duration of term  
Start  End  Profession or sector of activity  Position within the RJO

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

**7**

Last name  First name

Address

Postal code  Area code  Phone  Date of birth

Y Y Y Y M M D D

Duration of term  
Start  End  Profession or sector of activity  Position within the RJO

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

