

2 Required information and documents

If applying for registration as a:

- **charity**, complete section 2.1.
- **museum**, complete sections 2.1 and 2.2.
- **cultural or communications organization**, complete sections 2.1 and 2.3.
- **Québec or Canadian amateur athletic association**, complete sections 2.1 and 2.4.

IMPORTANT

To ensure that each required document is enclosed with your application, check the corresponding box on the right.

2.1 Documents and information to be provided by all types of organizations

Enclose the following documents:

- a copy of the constituting documents and of any bylaws of the organization
- a summary of the activities and programs that the organization intends to carry out to reach the objectives set out in its constituting documents
- the financial statements of the organization for its last completed taxation year (if the organization is not yet operating, enclose the proposed budget [or an estimate of income, expenses, assets and liabilities] for its first year of operation)

If the organization owns or plans to acquire any immovable property (land or buildings), enter the name in which title to the property is or will be registered:

2.2 Additional documents and information to be provided by museums

Enclose a copy of the letter in which the Ministère de la Culture et des Communications recognizes the organization as a museum.

If Revenu Québec or the CRA registered the organization as a charity or as a cultural or communications organization, is the registration still in force?..... Yes No

If you answered **Yes**, enclose a copy of the notification of registration received by the organization.

NOTE

The organization must show that its recognition by the Ministère de la Culture et des Communications as a museum is still in force.

2.3 Additional documents and information to be provided by cultural or communications organizations

Enclose a copy of the letter in which the Ministère de la Culture et des Communications recommends that the organization be registered as a cultural or communications organization.

Was the organization constituted exclusively for non-profit purposes and are its activities carried out exclusively for such purposes?... Yes No

If Revenu Québec or the CRA registered the organization as a charity, is the registration still in force?..... Yes No

If you answered **Yes**, enclose a copy of the notification of registration received by the organization.

2.4 Additional information to be provided by Québec or Canadian amateur athletic associations

Is the promotion of amateur athletics in Québec on a Québec-wide basis the exclusive purpose and exclusive function of the organization? Yes No

Is the promotion of amateur athletics in Canada on a nationwide basis the exclusive purpose and exclusive function of the organization? Yes No

Does the organization devote all of its resources to that purpose and function? Yes No

If the organization is a Québec amateur athletic association, is its management and control centre located in Québec?..... Yes No

If you answered **No**, state where it is located: _____

Is any part of the organization's income payable to, or otherwise made available for the personal benefit of, any proprietor, member or shareholder of the association? (If the proprietor, member or shareholder to whom such income is payable or made available is a club, society or association whose primary purpose and primary function is the promotion of amateur athletics in Canada, check **No**.) Yes No



3 Certification

This part must be completed by two of the organization's directors or trustees.

We certify that the information given in this form and in all the enclosed documents is accurate and complete.

Name of director or trustee

Position within the organization

Mailing address

Postal code

Signature

Date

Area code

Phone

Extension

Name of director or trustee

Position within the organization

Mailing address

Postal code

Signature

Date

Area code

Phone

Extension

Information

Charity

Revenu Québec can designate or register a charity as a charitable organization or as a public or private charitable foundation.

Charitable organization

To be registered as a charitable organization, a charity (whether incorporated or unincorporated) must meet the following conditions:

- It is constituted and operated exclusively for charitable purposes.
- All of its resources are devoted to its charitable activities or to making qualifying disbursements (see definition opposite).
- As a general rule, no part of its income is payable to, or otherwise made available for the personal benefit of, any proprietor, member, shareholder, trustee or settlor of the charity.
- More than 50% of its directors, officers, trustees or like officials deal at arm's length:
 - with each other;
 - with each of the charity's other directors, officers, trustees and like officials; and
 - with a person that contributed amounts that are, in total, greater than 50% of the charity's capital, or with each member of a group of persons not dealing at arm's length with each other that contributed such amounts.
- If more than 50% of its capital was contributed by one person, the charity is not controlled, in any manner whatsoever, by that person or by a group of persons not dealing at arm's length with each other, any one of whom is not dealing at arm's length with that person.

The term "qualifying disbursement" means a disbursement made by a charity, by way of a gift or by otherwise making resources available, to:

- a qualified donee, except for disbursements made by a charitable organization to a qualified donee by way of a gift if the disbursements exceed 50% of the charitable organization's income for the taxation year (other than disbursements made to associated charities [see definition below]);
- a grantee organization (see definition below), if:
 - the disbursement is made to achieve a charitable purpose of the charity,
 - the charity ensures that the disbursement is exclusively applied to charitable activities to achieve a charitable purpose of the charity, **and**
 - the charity maintains documentation sufficient to demonstrate the purpose for which the disbursement is made and that the disbursement is exclusively applied by the grantee organization to charitable activities to achieve a charitable purpose of the charity.

The term "associated charity" refers to a registered charity designated by the CRA as a charity associated with one or more particular registered charities.

The term "grantee organization" includes a person, club, society, association, organization or prescribed entity, but does not include a qualified donee.

A charitable organization is deemed to be devoting its resources to charitable activities carried on by it if it uses those resources in carrying on a related business (see definition below).

The term "related business" refers to a business whose activities are related and subordinate to the purposes of the charity. This expression also includes a business that is not related to the purposes of the charity where substantially all of the persons employed by the charity to carry on the business are not remunerated for such employment.



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A charitable organization is not considered to be constituted and operated exclusively for charitable purposes if it devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office.

Charitable foundation (public or private)

To be registered as a charitable foundation, a charity (other than a charitable organization) that is a corporation or trust must meet the following conditions:

- It is constituted and operated exclusively for charitable purposes, including making qualifying disbursements.
- As a general rule, no part of its income is payable to, or otherwise made available for the personal benefit of, any proprietor, member, shareholder, trustee or settlor of the charity.

A charitable foundation is not considered to be constituted and operated exclusively for charitable purposes if it devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office.

Public foundation

To be considered a public foundation, a charitable foundation must meet the following conditions:

- More than 50% of its directors, officers, trustees or like officials are dealing at arm's length:
 - with each other;
 - with each of the foundation's other directors, officers, trustees and like officials; and
 - with a person that contributed amounts that are, in total, greater than 50% of the foundation's capital, or with each member of a group of persons not dealing at arm's length with each other that contributed such amounts.
- If more than 50% of its capital was contributed by one person, the foundation is not controlled, in any manner whatsoever, by that person or by a group of persons not dealing at arm's length with each other, any one of whom is not dealing at arm's length with that person.

Private foundation

A charitable foundation that is not a public foundation is considered a private foundation.

Museum

To be registered by Revenu Québec as a museum, an organization must meet the following conditions:

- It is not already registered as a charity or as a cultural or communications organization.
- The Ministère de la Culture et des Communications has recognized it as a museum and the recognition is in force.

Cultural or communications organization

To be registered by Revenu Québec as a cultural or communications organization, an organization must meet the following conditions:

- It is a non-profit organization.
- It is not already registered as a charity.
- The Ministère de la Culture et des Communications has recommended that it be registered as a cultural or communications organization.

Québec or Canadian amateur athletic association

To be registered by Revenu Québec as a Québec or Canadian amateur athletic association, an association must meet the following conditions:

- 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
 - it has the promotion of amateur athletics in Québec at the provincial level as its exclusive purpose and exclusive function.
- In the case of a Canadian association:
 - it is resident in Canada;
 - it was created under any law in force in Canada; and
 - it has the promotion of amateur athletics in Canada on a nationwide basis as its exclusive purpose and exclusive function.
- It devotes all of its resources to its exclusive purpose and exclusive function.
- No part of its income is payable to, or otherwise made 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 the primary purpose and primary function of which is the promotion of amateur athletics in Canada.

A Québec or Canadian amateur athletic association that devotes any part of its resources to the direct or indirect support of, or opposition to, any political party or candidate for public office is not considered to devote that part of its resources to its exclusive purpose and exclusive function.



Appendix A: Directors, officers, trustees and like officials

Name of organization

End date of taxation year

Y	Y	Y	Y	M	M	D	D
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Provide the required information pertaining to each director, officer, trustee and like official of the organization. If the organization is a Québec or Canadian amateur athletic association, you do not have to indicate whether those persons are dealing at arm's length.

Total number of directors, officers, trustees and like officials:

1	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				
	Term of office		Is this person at non-arm's length with any other director, officer, trustee or like official of the organization?		
Start date	End date	<input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes , explain: _____			
Y Y Y Y M M D D	Y Y Y Y M M D D				

2	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				
	Term of office		Is this person at non-arm's length with any other director, officer, trustee or like official of the organization?		
Start date	End date	<input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes , explain: _____			
Y Y Y Y M M D D	Y Y Y Y M M D D				

3	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				
	Term of office		Is this person at non-arm's length with any other director, officer, trustee or like official of the organization?		
Start date	End date	<input type="checkbox"/> Yes <input type="checkbox"/> No If you answered Yes , explain: _____			
Y Y Y Y M M D D	Y Y Y Y M M D D				



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

Term of office
 Start date End date Is this person at non-arm's length with any other director, officer, trustee or like official of the organization?
 Yes No If you answered **Yes**, explain:

Y Y Y Y M M D D

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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

Term of office
 Start date End date Is this person at non-arm's length with any other director, officer, trustee or like official of the organization?
 Yes No If you answered **Yes**, explain:

Y Y Y Y M M D D

5

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

Term of office
 Start date End date Is this person at non-arm's length with any other director, officer, trustee or like official of the organization?
 Yes No If you answered **Yes**, explain:

Y Y Y Y M M D D

6

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

Term of office
 Start date End date Is this person at non-arm's length with any other director, officer, trustee or like official of the organization?
 Yes No If you answered **Yes**, explain:

Y Y Y Y M M D D

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