

## The CRA and registered charities

### Did you know that there are more than 85,000 registered charities in Canada?

The Canada Revenue Agency (CRA):

- reviews applications for registered status;
- determines if an organization's purposes and activities are charitable and provide a public benefit;
- collects information about the activities and finances of all registered charities and makes this information available to all Canadians; and
- conducts audits to make sure that registered charities continue to operate for charitable purposes and devote their resources to charitable activities.

Once a charity is registered, it:

- gets a registration number;
- can issue official donation receipts for income tax purposes;
- does not have to pay income tax; and
- must file a *Registered Charity Information Return* each year.

## Tax tips

- Only Canadian registered charities or other qualified donees may issue official donation receipts that qualify for charitable tax credits.
- Find out if an organization is a registered charity by searching for it on the CRA's Charities Listings at [www.cra.gc.ca/charitylists](http://www.cra.gc.ca/charitylists) or by calling **1-800-267-2384**.
- You must have a receipt that indicates that it is an "official receipt for income tax purposes" in order to claim a tax credit for your donation.
- Contributions of services (such as time, skill, and effort) **do not** qualify for official donation receipts.
- Total eligible amounts above \$200 qualify for a higher tax credit, and you can claim a donation up to five years after you've made it. This allows you to maximize your charitable tax credits by combining donations made over several years. You can also combine your receipts with those of your spouse or common-law partner.
- Submit claims only for donations made on or before December 31 of the tax year of your return.

## Avoiding fraud

- Make sure you know who you're donating to. Sometimes fraudulent organizations use names that are similar to well-known and respected registered charities. Take time to learn more about the charity before you donate.
- Beware of schemes that promise you tax savings greater than your cost, thus allowing you to "profit" from giving to a registered charity.
- Write cheques payable to registered charities, not to individuals, and make sure that your online payments are secure.
- Refuse to donate if there is inappropriate pressure to give immediately, if you are offered a receipt for more than you actually donate, or if there are other signs of fraud.
- Report fraud to the Canadian Anti-Fraud Centre, by calling **1-888-495-8501**.

## The Charities Listings and other online tools

Visit [www.cra.gc.ca/charitylists](http://www.cra.gc.ca/charitylists) to search the Charities Listings. You can find information about all registered charities, including:

- those that operate in your community;
- registration dates;
- compensation;
- programs and activities; and
- fundraising and administrative costs.

Visit the *Giving to charity: Information for donors* Web pages at [www.cra.gc.ca/donors](http://www.cra.gc.ca/donors) for tools on how to donate wisely, including:

- a charitable donation tax credit **calculator**;
- a **video** series called *Giving to registered charities 101*; and
- **questions and warning signs** that can help you identify the signs of fraud.

## Contact the CRA



### Online

[www.cra.gc.ca/donors](http://www.cra.gc.ca/donors)



### By Telephone

1-800-267-2384

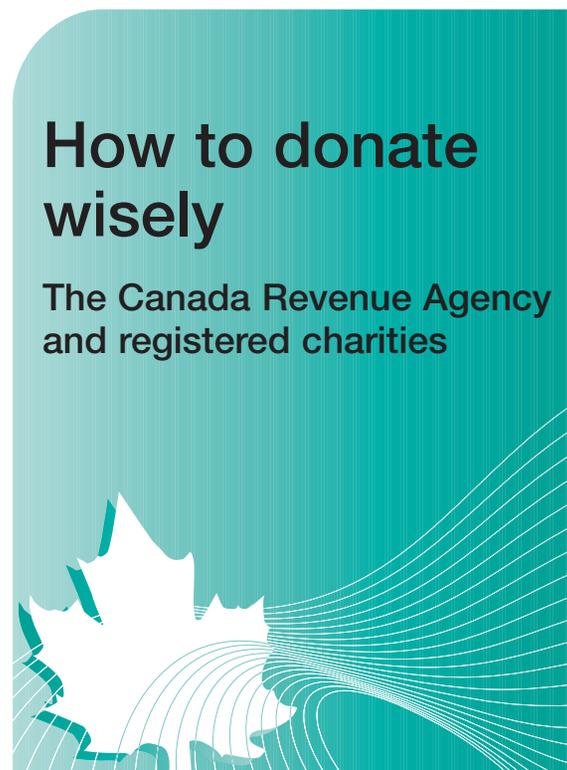


### By Mail

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

## My favourite registered charities

- Name: \_\_\_\_\_  
Registration number: \_\_\_\_\_  
Donation date: \_\_\_\_\_  
Donation amount: \_\_\_\_\_
- Name: \_\_\_\_\_  
Registration number: \_\_\_\_\_  
Donation date: \_\_\_\_\_  
Donation amount: \_\_\_\_\_
- Name: \_\_\_\_\_  
Registration number: \_\_\_\_\_  
Donation date: \_\_\_\_\_  
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RC4407(E) Rev. 11



Canada Revenue Agency

Agence du revenu du Canada

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