



## Application to Register a Canadian Amateur Athletic Association under the Income Tax Act

Use this form if you are an organization applying to become a registered Canadian amateur athletic association (RCAAA) under the Income Tax Act. To be registered, you must be an association, resident in Canada, and legally established by a governing document with the exclusive purpose and exclusive function of promoting amateur athletics **nationwide** in Canada.

If the organization is registered as an RCAAA, all of the information required on this form and on any attached documents is made available to the public, except where it is identified by the Canada Revenue Agency (CRA) as confidential.

For information about the requirements for registration, go to [canada.ca/charities-giving](http://canada.ca/charities-giving), select A to Z index of topics and see "Registered Canadian amateur athletic associations (RCAAs)".

Issuing receipts for your organization before being registered as an RCAAA with the CRA is a contravention of the Income Tax Act.

### How to fill out this form

**Read the following instructions carefully.** Answer all the questions, and include all required attachments. **Incorrect or incomplete information may result in processing delays.**

#### Part 1 – Identification of the organization

**Q1 Legal name of the organization** – Enter the legal name of the organization as it appears on its governing document. Registration is granted under this name only.

**Q2 Business number (BN)** – Enter the organization's BN, if one has already been assigned by the CRA. For information, go to [canada.ca/taxes](http://canada.ca/taxes) and see "Business number".

**Q3 Mailing address** – Enter the complete mailing address of the organization (floor, suite or apartment number, street number and name, post office box number, rural route number, city or town, province or territory, and postal code). This is the address the CRA will use to send mail to the organization. Enter the organization's phone number and website address.

**Q4 Books and records** – Enter the complete physical address (floor, suite or apartment number, street number and name, city or town, province or territory, and postal code), lot or concession number, or other means of describing the physical location where the organization will keep its books and records. A post office box number or a rural route number is not sufficient. This information is confidential and will **not** be made public. For more information, go to [canada.ca/charities-giving](http://canada.ca/charities-giving), select A to Z index, see Canadian amateur athletic association, then "Books and records".

**Q5 Fiscal period-end** – Enter the organization's fiscal period-end (month and day). A **fiscal period** is the 12 months covered by the organization's financial statements. If the fiscal period-end on this application is different from that in the organization's governing documents, provide an explanation. An RCAAA **must** have the approval of the Charities Directorate to change its fiscal period-end, since this change affects the organization's filing obligations.

#### Part 2 – Supporting information

**Q6 Governing documents** – Every RCAAA must be established legally in Canada by a governing document, such as letters patent, articles of incorporation, trust deed, or constitution. These documents must identify the formal purposes for which the organization is established, and describe its structure and internal procedures. Attach a complete and clear copy, including all amendments, to the application. For more information, go to [canada.ca/charities-giving](http://canada.ca/charities-giving), select "Applying for registration" and see "Governing documents".

**Q7 Bylaws** – If the organization's governing documents include bylaws, a clear copy of the up-to-date bylaws must be included with the application. If the bylaws do not show a stamp from the incorporating authority, they must be signed and dated by at least two directors, trustees, or like officials of the organization. The bylaws must show an effective date.

**Q8 Statement of activities** – Describe in detail all the activities and programs the organization will carry out to further each of its formal purposes set out in its governing documents. This information must give a full and clear understanding of what the organization is doing now and what it plans to do in the future. The statement **must not simply repeat the purposes**. If applicable, attach samples of brochures, advertising, or other prepared material.

**Q9 Financial statements** – At a minimum, financial statements should include a statement of revenue and expenditures, as well as a statement of assets and liabilities for a complete fiscal period. The statements should show the different sources of an organization's income and how the organization spent its money during that fiscal period. If the organization is not operating, attach a copy of a proposed budget or estimate of its financial situation.

**Q10 List of directors** – Directors, trustees, or like officials are individuals who make up the organization's elected or appointed governing body. They hold positions such as chair, president, treasurer, or secretary.

On a separate sheet, include the following for each of the organization's directors, trustees, or like officials:

- first and last name
- position within the association
- home address
- phone number
- date of birth
- occupation

**Note:**

The home address, phone number, date of birth and occupation will remain confidential after the organization is registered.

**Q11 Real property** – Organizations that own, or intend to own, any real property (land or buildings) are usually incorporated for the purpose of holding title to the real property. An unincorporated organization can also have the use of real property where it is held in trust by trustees acting for the organization. The CRA recommends that unincorporated organizations get legal advice before acquiring real property.

### Part 3 – Authorized representative

**Authorized representative** – The CRA needs your consent to deal with an individual (for example, an accountant, a lawyer, or an employee), a group, or a firm acting as your representative for information related to your business accounts. Enter the name of the individual, name of the firm (if applicable), complete mailing address and phone number. The mailing address and phone number will remain confidential after the organization is registered.

### Part 4 – Certification

**Certification** – This form must be signed by two directors, trustees, or like officials of the organization whose names appear in the list of directors in Q10. The application will be returned if it is not signed by two directors, trustees, or like officials, along with their full names and positions held within the organization.

### What happens after my application is received?

If the application is approved, the CRA will send you a Notification of Registration letter by mail. This letter will include your registration number and important information about your rights and obligations as an RCAA. Keep this letter with your books and records for the duration of the organization's existence, plus two years after the registration ends.

If the organization is denied registration and disagrees with the CRA's decision, it can file an objection no later than **90 days** after the day on which the Minister of National Revenue's decision was mailed, by writing to:

Assistant Commissioner  
Appeals Branch  
13th Floor, 250 Albert Street  
Ottawa ON K1A 0L5

### Need more information?

**Website**

For information about RCAAs, go to [canada.ca/charities-giving](http://canada.ca/charities-giving).

**Phone**

1-800-267-2384  
1-800-665-0354 TTY service for persons with a hearing or speech impairment

**Electronic mailing list**

Stay notified when important new information is added to the Charities and giving webpages (for example, a new guidance product or video) by going to [canada.ca/cra-email-lists](http://canada.ca/cra-email-lists) and subscribing to the "Charities and giving - What's new" mailing list. Your email address will remain confidential and will not be disclosed or used for any purpose other than the delivery of the CRA information that you have requested.



## Application to Register a Canadian Amateur Athletic Association under the Income Tax Act

### Part 1 – Identification of the organization

<b>Q1</b>	Legal name of the organization																																											
<b>Q2</b>	Business number (BN) – Enter the organization's BN, if one has been assigned	<table border="1" style="width: 100%; height: 20px;"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																					<table border="1" style="width: 100%; height: 20px;"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																					<input type="checkbox"/> N/A
<b>Q3</b>	Mailing address																																											
	Floor, suite or apartment number, street number and name, R.R., Post office box number																																											
	City or town	Province or territory	Postal code																																									
	Phone number	Website																																										
<b>Q4</b>	Books and records – Physical address where books and records are kept (confidential).	<input type="checkbox"/> Same as mailing address or:																																										
	Floor, suite or apartment number, street number and name, lot number, concession																																											
	City or town	Province or territory	Postal code																																									
<b>Q5</b>	Fiscal period-end	Month	Day																																									
		<table border="1" style="width: 20px; height: 20px;"> <tr><td></td></tr> </table>		<table border="1" style="width: 20px; height: 20px;"> <tr><td></td></tr> </table>																																								

### Part 2 – Supporting information

The Charities Directorate cannot review an application without all of the following information:

	Attached
<b>Q6</b> Attach a complete and clear copy of the <b>governing documents, including all amendments</b> , under which the organization is established.....	<input type="checkbox"/>
<b>Q7</b> Does your organization have bylaws? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If <b>yes</b> , attach a copy of the bylaws and all amendments.....	<input type="checkbox"/>
<b>Q8</b> Attach a <b>statement of activities</b> describing the activities and programs to be carried out on by the organization to further each of its formal purposes.....	<input type="checkbox"/>
<b>Q9</b> Attach <b>financial statements</b> for the most recent fiscal year of operation, or a copy of a proposed budget or financial estimate. ....	<input type="checkbox"/>
<b>Q10</b> Attach a <b>list of directors, trustees, and like officials</b> of the organization. Include the full name, position within the association, home address, phone number, date of birth, and occupation of each individual .....	<input type="checkbox"/>
<b>Q11</b> Does the organization own, or intend to own, real property (land or buildings)? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If <b>yes</b> , attach a copy of any current or proposed title-holding arrangement for future property, including the address and a description of the property.	

Do not use this area	
RCAAA registration number:	Reference number:
Submission number:	CTS Work Item number:

### Part 3 – Authorized representative

The CRA needs your consent to deal with your authorized representative by phone or mail. **Authorization must be on file with the CRA.**

Name of authorized representative	Name of firm (if applicable)
<input type="text"/>	<input type="text"/>
Mailing address (confidential)	Phone number (confidential)
<input type="text"/>	<input type="text"/>

### Part 4 – Certification

This form must be signed by two directors, trustees or like officials of the organization who have authority to sign on behalf of the organization. **It is a serious offence under the Income Tax Act to provide false or deceptive information.**

I certify that the information given on this form and in all attachments is correct and complete.

1. Name (print)	2. Name (print)
<input type="text"/>	<input type="text"/>
Position in the organization	Position in the organization
<input type="text"/>	<input type="text"/>
Signature	Signature
<input type="text"/>	<input type="text"/>
Date	Date
<input type="text"/>	<input type="text"/>

Mail the completed form and all attachments to:

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

### Privacy Statement

Personal information is collected under the authority of the Income Tax Act and is used to establish and validate the identity and contact information of directors, trustees, officers and/or like officials and authorized representatives of the applicant organization. This information will also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes social insurance number (SIN), personal tax information, and relevant financial and biographical information, which may be used to assess the overall risk of registration with respect to the obligations of registration as outlined in the Act and the common law. The SIN is collected pursuant to subsection 237 of the Act and is used for identification purposes.

If the application is approved and the organization is registered, the CRA is permitted to make this form (including any attachments) and copies of the registration letter (including any conditions and warnings contained therein) available to the public, with the exception of information identified as confidential. If registration is denied, the information will not be provided to the public. Personal information may also be disclosed to the applicant organization and/or its authorized representatives as well as other third parties pursuant to the disclosure provisions under Section 241 of the Act. Personal information may also be shared with other government departments and agencies under information-sharing agreements in accordance with the disclosure provisions under Section 241 of the Act. Incomplete or inaccurate information may result in the application being returned to the applicant, or may result in a refusal to register.

Information is described in Charities Program CRA PPU 200 and is protected under the Privacy Act. Individuals have a right of protection, access to and correction or notation of their personal information. Please be advised that you are entitled to complain to the Privacy Commissioner of Canada regarding our handling of your information.

**Notification to directors and like officials:** The CRA strongly encourages the applicant to voluntarily inform directors and like officials that their personal information has been collected and disclosed to the CRA for the application process.

I confirm that I have read the Privacy statement above.