

How to fill out this form

Section A – Identification of the organization

Enter the legal name of the charity and its BN/registration number (for example 123456789RR0001).

Section B – Change of mailing address

Enter the charity's new complete mailing address and the effective date of that address.

Section C – Form T3010 adjustment details

Most changes to financial information will affect the total amounts reported in other areas of Form T3010. Make sure you note all affected lines and totals of Form T3010. See the examples below to help you fill out this section correctly.

- 1) Enter the fiscal period-end for the adjustment. Use a separate form for each fiscal period that requires an adjustment.
- 2) Use the table to make changes to Form T3010. To avoid processing delays, fill out all three columns:
 - **Column 1:** enter the line number on Form T3010 that you are changing and, if applicable, any other line of Form T3010 that is affected by the change you are requesting.
 - **Column 2:** enter the information or amount originally reported on Form T3010.
 - **Column 3:** enter the revised information or amount.
 - Report all amounts to the nearest single Canadian dollar. Do not include cents (for example, report \$100, not \$100.23).
 - Enter additional details or explanations in the "Other details or explanations" area. Make sure you enter the line number on Form T3010 for the information you are changing.
 - If you do not have enough space on this form, attach a separate sheet using the same format as this form. Make sure your BN/registration number is on each attachment.

Example 1 – Changing financial information

The charity made an error in reporting "Cash, bank accounts, and short-term investments" on line 4100 of its Form T3010. The adjustment to line 4100 will affect the total on line 4200. To correct this information, the charity would fill out Section C as follows:

Column 1 Line numbers on Form T3010	Column 2 Original information or amount reported on Form T3010	Column 3 Revised information or amount
4100	\$75,000	\$57,000
4200	\$150,000	\$132,000

Other details or explanations (if you need more space, attach a separate sheet using the same format)

The amount reported on line 4100 was reversed in Form T3010. The total assets amount on line 4200 has also been corrected to reflect the change.

Example 2 – Changing non-financial information

The charity made an error in reporting that it did not compensate any of its directors/trustees or like officials on its last Form T3010. To correct this information, the charity would fill out Section C as follows:

Column 1 Line numbers on Form T3010	Column 2 Original information or amount reported on Form T3010	Column 3 Revised information or amount
3400	No	Yes

Other details or explanations (if you need more space, attach a separate sheet using the same format)

The charity incorrectly reported on line 3400 that it incurred expenses for compensation of employees during the fiscal period.

Section D – Certification (confidential information)

Give the following information:

- name of the person who filled out the form and their daytime telephone number
- position in the charity, if the person is a director, trustee or like official of the charity
- name of the company, if the person is an authorized representative
- complete mailing address of the person who filled out the form

Mailed or faxed T1240 form **must** be signed by a director, trustee, like official, or authorized representative of the charity.

There are two ways to authorize a representative:

- 1) Visit Canada.ca/taxes-representative-authorization.

Submit the form through My Business Account by selecting "**Adjust a return**" under your RR account.

- 2) Send a **letter authorizing the person** that **must** contain:

- the organization's **name** and **registration number**
- the representative's **name** and **telephone number**
- the **effective date** of authorization and **expiry date** (if you want the consent to automatically expire)
- level 2 authorization to make changes to a taxpayer's account
- the signature of a person who has authority to act on behalf of the charity

Mail or fax the completed form to:

Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5
Fax: **613-957-8925**