

# Tax Return Where Registration of a Charity is Revoked

Protected B when completed

OTTAWA ON K1A 0L5

## Identification

Name of Charity	
Address	
City	
Province or territory	Postal code

Do not use this area

Former BN/Registration number
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File Number
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**You must use Guide RC4424, Completing the Tax Return Where Registration of a Charity is Revoked to fill out this form properly.**

### Location of the charity's books and records (if different from above)

Name of the person in possession of the books and records			
Address (number, street, apartment number or lot and concession number)			
City	Province or territory	Postal code	Telephone number (    )

### Contact information

Name of the person who filled out this return and whom we can contact for more information			
Address (number, street, apartment number or lot and concession number, R.R. number or PO box number)			
City	Province or territory	Postal code	Telephone number (    )

**50** Day 1 (the day the Minister issued a Notice of Intention to Revoke a Charity's Registration) is: \_\_\_\_\_

**51** This return is due on or before: \_\_\_\_\_

**Required Information**

Answer all questions

- |    |   |                             |                              |                                      |
|----|---|-----------------------------|------------------------------|--------------------------------------|
| 81 | Did the charity own any property (including cash or receivables) on Day 1?  | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If <b>yes</b> , fill out Schedule 1. |
| 82 | Did the charity receive any income or gifts, or make any expenditures, after Day 1?   | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If <b>yes</b> , fill out Schedule 2. |
| 83 | Did the charity make any "appropriations" (dispose of property at less than fair market value) in the 120 days up to Day 1? | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If <b>yes</b> , fill out Schedule 3. |
| 84 | Did the charity have any outstanding debts on Day 1?  | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If <b>yes</b> , fill out Schedule 4. |
| 85 | Did the charity transfer any property to eligible donees after Day 1?   | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If <b>yes</b> , fill out Schedule 5. |

**Summary of calculations**

**Section A**

Schedule 1 - Property .....	100	\$ _____
Schedule 2 - Income and expenditures .....	200	\$ _____
Schedule 3 - Appropriations .....	300	\$ _____
<b>A - Gross revocation tax</b> (add lines 100, 200, and 300) .....	101	\$ _____

**Section B**

Schedule 4 - Outstanding debts .....	400	\$ _____
Schedule 5 - Transfers to eligible donee .....	500	\$ _____
<b>B - Allowable deductions</b> (add lines 400 and 500) .....	102	\$ _____
<b>Revocation tax</b> (line 101 minus line 102) .....	103	\$ _____

- **Attach financial statements for the period beginning the day after the fiscal period end covered by the charity's most recently filed Form T3010, Registered Charity Information Return and ending on Day 1.**
- Attach a cheque or money order for the amount of the revocation tax (line 103), payable to the Receiver General. Indicate on the cheque or money order the name and BN/registration number of the former charity, and send the completed return to the Charities Directorate, Canada Revenue Agency, Ottawa ON K1A 0L5.

To be filled out by an authorized representative of the charity. **It is a serious offence under the Income Tax Act to provide false or deceptive information.**

I certify that the information given on this return and any attachments is, to the best of my knowledge, correct, complete and current.

\_\_\_\_\_  
Name (print) \_\_\_\_\_ Signature

\_\_\_\_\_  
Position in charity (     ) Telephone number \_\_\_\_\_ Date

**Schedule 1 - Property**

Enter the fair market value of the charity's property on Day 1.

Cash on hand and in the bank .....	111	_____
Amounts receivable (loans, mortgages, accounts receivable) .....	112	_____
Investments .....	113	_____
Capital property at fair market value (equipment, vehicles, land and buildings) Specify: _____	114	_____
All other property. Specify: _____	115	_____
<b>Total property (add lines 111 to 115)</b> (Transfer this amount to line 100 of the Summary of calculations) .....	116	\$ _____

**Schedule 2 - Income and expenditures**

Enter all the income and expenditures of the charity after Day 1.

**Income**

Gifts from all sources .....	211	_____
Income from governments .....	212	_____
Interest and investment income .....	213	_____
Gains/losses from the disposition of property .....	214	_____
Rental income (land and buildings) .....	215	_____
Memberships, dues, and association fees .....	216	_____
Income from fundraising (not previously reported) .....	217	_____
Income from sale of goods and services (not previously reported) .....	218	_____
Other income .....	219	_____
<b>Total Income (add lines 211 to 219)</b> .....	220	\$ _____

**Expenditures**

Advertising and promotion .....	251	_____
Interest and bank charges .....	252	_____
Licenses, memberships, and dues .....	253	_____
Travel and vehicle .....	254	_____
Office supplies and expenses .....	255	_____
Occupancy costs .....	256	_____
Professional and consulting fees .....	257	_____
Education and training for staff and volunteers .....	258	_____
Salaries, wages, benefits, and honoraria .....	259	_____
Expenditures on charitable activities (not previously reported) .....	260	\$ _____
Other expenditures .....	261	_____
<b>Total expenditures (add lines 251 to 261)</b> .....	270	\$ _____

<b>Net Income (line 220 minus line 270)</b> (Transfer this amount to line 200 of the Summary of calculations) .....	280	\$ _____
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<b>Portion of Line 270 that is the total expenditures on charitable activities</b> .....	290	\$ _____
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**Schedule 3 - Appropriations (refer to Guide RC4424)**

Enter details of all transactions that occurred in the 120-day period ending on Day 1 that meet the definition of an appropriation in the guide.

Property transferred	Date of transfer	Name of recipient	Address, city, province or territory, postal code, and phone number of recipient	Amount
<b>Total appropriations</b> (Transfer this amount to line 300 of the Summary of calculations) .....				302 \$

**Section B**

**Schedule 4 - Outstanding debts**

List all debts (by creditor) that were outstanding on Day 1.

Creditor - name and address	Amount outstanding
<b>Total outstanding debts</b> (Transfer this amount to line 400 of the Summary of calculations) .....	402 \$

**Schedule 5 - Transfer of property to an eligible donee (refer to Guide RC4424)**

Fill out a separate Schedule 5 for each eligible donee. An additional copy is available in the guide.

**You must show proof of each transfer to an eligible donee. Include documents such as cancelled cheques, proof of transfers of title to property, or other supporting documents.**

An eligible donee is a charity that meets the following criteria at the time the property was transferred to it:

- a) It is a "registered charity" under the Income Tax Act.
- b) More than half of the members of its board of directors/trustees deal at arm's length with each member of the board of directors/trustees of the revoked charity.
- c) It has filed all its annual information returns (Form T3010).
- d) It is not subject to a suspension of its tax-receipting privileges.
- e) It has no unpaid liabilities under the Income Tax Act or the Excise Tax Act.
- f) It is not the subject of a certificate under the Charities Registration (Security Information) Act.

**Certification of eligibility**

I hereby certify that \_\_\_\_\_  
Recipient charity's name and BN/registration number

met all the criteria listed above and was therefore an eligible donee at the time the property listed below was transferred to it.

Name of authorized representative of eligible donee (recipient charity)	Date
Signature	(       ) Telephone number

Description of transferred property	Date of transfer	Eligible amount transferred	Proof of transfer attached
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
<b>Total eligible amount transferred</b> (Transfer this total to line 500 of the Summary of calculations)		502	\$

**If the charity transferred property to more than one eligible donee, add the amount reported at line 502 in each completed Schedule 5, and then transfer this combined total to line 500 of the Summary of calculations.**

Personal information is collected for the purposes of the administration or enforcement of the Income Tax Act and related programs and activities such as administering tax, benefits, audit, compliance, and collection. Personal information may be shared for purposes of other federal acts that provide for the imposition and collection of a tax or duty. Personal information may also be shared with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to access their personal information, request correction, or file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 047 at [canada.ca/cra-info-source](http://canada.ca/cra-info-source)