



Digital News Subscription Tax Credit – Eligible Subscription

Do you have to file this form?

Complete this form if your organization is a qualified Canadian journalism organization (QCJO) and would like the Canada Revenue Agency (CRA) to confirm the eligibility of the digital subscriptions it offers for the purposes of the digital news subscription tax credit (2020–2024) for individuals.

The CRA will use the information on this form to confirm whether its digital subscriptions meet the eligibility criteria for the digital news subscription tax credit. The CRA will publish the name of the organization, the publication, and subscriptions, that meet the eligibility criteria, on the **List of qualifying digital news subscriptions** on Canada.ca.

Organizations are not required to complete the form; however, if they do not, their information will not appear on the **List of qualifying digital news subscriptions**. Individuals wanting to know which organizations offer eligible digital news subscriptions, and which digital news subscriptions are eligible digital news subscriptions for the purposes of the digital news subscription tax credit, can check the **List of qualifying digital news subscriptions**.

Instructions to complete this form:

Answer all relevant questions on this form. If your form is not complete, we will return it to you using the address indicated on your **Form T625, Application for Qualified Canadian Journalism Organization Designation**.

If at a later date, the organization holds a licence under subsection 2(1) of the Broadcasting Act, or the digital news subscription no longer provides content of the QCJO in digital form that is primarily written news, digital news subscriptions purchased after that date will no longer be an eligible digital news subscription for purposes of the digital news subscription tax credit available to individuals.

If you complete and submit this form, and such changes occur at a later date, notify the CRA within 30 days from the date the change occurred by sending a letter through **MyBA** or to the address below. Please indicate the change that occurred and any relevant information and dates.

A QCJO is required to notify its individual subscribers if a subscription it offers ceases to be an eligible subscription for the purposes of the digital news subscription tax credit. For more information, see the **Guidance on the income tax measures to support journalism**.

Identification:

Current legal name: The current legal name of the organization is the name that appears on the organization's governing documents – articles of incorporation, trust deed or partnership agreement.

Business number: The business number (BN) is a 9-digit business identifier to which businesses can register program accounts with the CRA. An organization may have more than one program account number assigned by the CRA including corporate income tax, import/export, payroll deductions, goods and services tax/harmonized sales tax (GST/HST), and registered charities. The first nine digits would be the same for all of these accounts.

QCJO designation number: This is a unique number and is not the business number. It will be assigned when the organization is designated as a qualified Canadian journalism organization. If you are submitting this form along with Form T625, this number will not be available, leave this field blank. If you are submitting this form separate from Form T625 and have received a QCJO designation number, complete this field.

Eligibility:

Answer all relevant questions on this form. For information on content that is primarily written news go to the **Guidance on the income tax measures to support journalism**.

If you hold a licence under the Broadcasting Act, or the subscription does not provide access to content of the QCJO in digital form that is primarily written news, the subscription is not an eligible digital news subscription. Generally, primarily means more than 50%.

Organizations are asked to provide the website address to the publications included in each subscription as well as any website address for the subscriptions that are to be considered. If the material is only accessible behind a paywall, a temporary login is requested so that an assessment of the written news content can be made.

Certification:

The person filling out the form must check the box certifying that they are authorized to act on behalf of the organization and that the information contained within the form is accurate and complete. The form must be certified by a person who has the authority to sign on behalf of the organization.

The CRA needs your consent to deal with your authorized representative. If authorization is not on file with the CRA, attach a completed **AUT-01, Authorize a Representative for Offline Access**.

Where do you send this form?

The form and any supporting documents can be submitted to the CRA through **MyBA**, or can be mailed to:

Canada Revenue Agency
Journalism Division
6th floor, Place de Ville, Tower A, 320 Queen Street
Ottawa, ON K1A 0L5

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Current legal name of the organization	Business number	QCJO designation number
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Eligibility

1) Does the QCJO offer a digital news subscription or combined digital/print news subscription to individuals?

- Yes – digital only
 Yes – digital and print news
 No

If you answered **yes** to **either** digital only or digital and print news, go to question 2.

If you answered **no**, the subscriptions are **not eligible** for the digital news subscription tax credit for individuals. **Do not proceed.**

2) Does the organization hold a licence as defined in subsection 2(1) of the Broadcasting Act?

- Yes – If you answered **yes**, the subscriptions are **not eligible** for the digital news subscription tax credit for individuals. **Do not proceed.**
 No – If you answered **no**, go to question 3.

3) Does the subscription entitle the individual subscriber to access content, in digital form, of the QCJO that is primarily written news content.

- Yes – If you answered **yes**, go to question 4.
 No – If you answered **no**, the subscriptions are **not eligible** for the digital news subscription tax credit for individuals. **Do not proceed.**

4) Complete the table below.

- Column A:** name of each subscription as it appears on the QCJO's website
Column B: name of each publication that the subscriber is entitled to access to under that subscription
Column C: description of the written news content of each subscription. Explain how each subscription meets the criteria that it entitles the individual subscriber to access content of the QCJO in digital form that is primarily written news. For more information, go to the **Guidance on the income tax measures to support journalism**. If you need more space to describe the content, go to **Annex 1**.
Column D: Provide the website address of the publication(s) associated with the subscription. If the content is behind a paywall, provide a temporary user name and password

(A) Name of subscription	(B) Name of publication(s)	(C) Description of the written news content in each publication	(D) Website address of the publication(s) associated with the subscription

Note: The CRA will publish, on its **List of qualifying digital news subscriptions**, the following information about subscriptions that are confirmed as eligible for the purposes of the digital news subscription tax credit (2020-2024) for individuals:

- Organization name
- Names of qualifying subscriptions
- Names of publications associated with the qualifying subscriptions
- Start dates and, if applicable, the end dates, of eligibility of the qualifying subscriptions

Certification

I certify that I am authorized to act on behalf of this organization and that, to the best of my knowledge, the information contained within this form is accurate and complete.

First name	Last Name	Telephone number	Position	Date (YYYYMMDD)
Signature				

Annex 1

Question 4 – Column C:

Use this section if you require more room.

- (a) Provide the name of each subscription.
- (b) Describe the written news content of each publication accessible in the subscription. Explain how each subscription meets the criteria that it entitles the individual subscriber to access content of the QCJO in digital form that is primarily written news.

(a) Name of subscription:	
(b) Written news content:	

(a) Name of subscription:	
(b) Written news content:	