



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).

The CRA will use the information on this form to provide the organization with a determination as to 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** that will be created for this purpose. There are additional criteria that must be met for the credit.

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, will be able to 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 the [Broadcasting Act](#), or the digital news subscription no longer provides content of the QCJO in digital form that is primarily original 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 by completing this form again and resubmitting it to the CRA within 30 days from the date the change occurred. Please indicate the change that occurred and any relevant information and dates.

An organization that entered into a subscription agreement with a subscriber that ceases to meet the criteria for a digital news subscription tax credit, is required to inform the subscriber that the subscription is no longer eligible for the purposes of the credit.

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 original 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 content of the QCJO in digital form that is primarily original 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 original written news content can be made.

Enter the start and/or end date for which the information on this form is expected to be valid in the fields provided.

Certification:

The person filling out the form must check the box certifying that they are acting 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 Access by Phone and Mail](#).

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 Section
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

A qualified Canadian journalism organization's (QCJO) subscribers may be eligible for a digital news subscription tax credit on qualifying subscription expenses.

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

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? Refer to 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 original 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 if you are submitting this form separate from Form T625, Application for Qualified Canadian Journalism Organization.

Column A: name of each subscription

Column B: name of each publication that the subscriber is entitled to access to under that subscription

Column C: description of the original written news content of each subscription. Explain how each subscription meets the criteria that entitle the individual subscriber to access content of the QCJO in digital form that is primarily original 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 subscription. If the content is behind a paywall, provide a temporary user name and password.

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

What is the time period for which the information on this form is expected to be valid? From

Year	Month	Day

 To

Year	Month	Day

The organization must resubmit this form within 30 days if, during the time period indicated above, the organization obtains a licence under the Broadcasting Act, or the proportion of original written news content in digital form, to which the subscriber is eligible changes to below 50%. Such subscriptions will no longer be eligible subscriptions for the purposes of the digital news subscription tax credit.

Note: The CRA will publish, on its List of qualifying digital news subscriptions, the following information about subscriptions that are determined to be eligible for the purposes of the digital news subscription tax credit (2020-2024) that subscribers can claim:

- Organization name
- Name of qualifying subscriptions
- Province of organization
- Name of publications associated with the qualifying subscription
- Start and end date of eligibility of the qualifying subscription

Certification

I certify that I am acting on behalf of this organization and that 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 original written news content of each publication accessible in the subscription. Explain how each subscription meets the criteria that entitles the individual subscriber to access content of the QCJO in digital form that is primarily original written news.

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

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