



Application to Register a Journalism Organization Under the Income Tax Act

An organization must meet certain criteria to be a registered journalism organization. For further information, see the [Guidance on the income tax measures to support journalism](#).

Section 1 - Identification

Business number: The business number (BN) is a 9-digit business identifier to which businesses can register program accounts with the Canada Revenue Agency (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.

Legal name: The legal name of the organization is the name that appears on the organization's governing documents – incorporating documents or trust documents.

Additional information: If you are applying to become a registered journalism organization more than one year after being designated as a qualified Canadian journalism organization, tick "Yes" and provide the additional information required:

- A certificate of good standing or status, or its equivalent is **required** from all **corporations**. This is a document issued by an incorporating authority (federal, provincial, or territorial government) stating that the organization is duly incorporated and that it is in good standing with the authority. The name of the document may vary from jurisdiction to jurisdiction.
- Attach any other updates or amendments listed or tick "N/A" if there have been no updates or amendments.

Section 2 – Relationships

The board of directors or trustees of a registered journalism organization **MUST** deal with each other at arm's length.

The term "at arm's length" describes a relationship where persons act independently of each other or are not related. The term "not at arm's length" means persons acting in concert without separate interests or who are related.

Related persons are individuals who are related to each other by blood, marriage or common law partnership, or adoption. Examples of blood relatives include grandparents, parents, brothers, sisters, children, and grandchildren. Examples of persons related by spousal relationship include the grandparents of a spouse, the parents of a spouse, the brothers and sisters of a spouse, the children of a spouse, the spouse of a brother or a sister, the spouse of a child, and the spouse of a grandchild. Generally, in determining arm's length relationships, common law partners are treated in the same way as legally married spouses. Adopted children are treated in the same way as blood-related children.

Related persons also include individuals or groups and the corporations in which they have a controlling interest. Persons related to these individuals or groups are also considered related to those corporations.

For more information on arm's length and related persons, see Income Tax Folio S1-F5-C1, Related persons and dealing at arm's length.

Section 3 – Purposes and activities

To qualify as a registered journalism organization, an organization must have purposes that are exclusively related to journalism and activities that further those purposes. For further information, see the [Guidance on the income tax measures to support journalism](#).

Describe the activities your organization will carry out to fulfill its purposes. You must provide enough detail on the organization's activities for a reader to understand what the organization does on a daily basis to further its purposes. Do not repeat the organization's objects/purposes.

Section 4 – Business activities

If the organization charges fees, or receives regular income from the sale of goods and services, or from the use of the organization's assets, tick "Yes". Provide details to describe the activities and explain how the business activities are related to the organization's purposes.

Partnerships: The Income Tax Folio S4-F16-C1, What is a Partnership? defines a partnership as the relation that exists between persons carrying on business in common with a view to profit. Taxpayers can determine whether they are a partner in a partnership by examining the type and extent of their involvement in the business and checking the laws of their province or territory. A partnership can be formed between individuals, corporations, trusts, or other partnerships, in any combination. Partnerships can be formed verbally or by a written contract.

If the organization holds interests in partnerships, tick "Yes" and provide details on the partnership(s), including the percentage of interests held in order for the CRA to determine if it is a limited partnership or a business.

Section 5 – Financial information

Fiscal period-end: The fiscal period is the 12 months (or, for corporations, a period of up to 53 weeks) covered by the organization's financial statements. It is also known as the fiscal year-end or the tax year-end of your organization. The fiscal period-end is determined by your organization's structure.

The fiscal period-end is always stated as month and day only (for example, March 31). The year is not included because, unless formally changed, the fiscal period-end stays the same year after year.

Under the Income Tax Act, a registered journalism organization must obtain permission from the CRA before changing its fiscal year-end, since such changes affect the organization's obligations under the Income Tax Act.

Fundraising: As a general rule, fundraising is any activity that includes a solicitation of present or future donations of cash or non-cash gifts, whether the solicitation is explicit or implied. Non-cash gifts are gifts of property such as shares or other securities, equipment, or cryptoassets.

Gifts that represent more than 20 per cent of revenue: Subject to certain exceptions, an organization must generally not, in any given year, receive gifts from one source that represents more than 20 per cent of its total revenues, including donations. For further information, see the [Guidance on the income tax measures to support journalism](#).

If the organization intends to receive gifts from one source (individual, business, charity etc.) which will represent more than 20% of its total revenue, tick "Yes" and provide the requested information.

Financial statements: At a minimum, financial statements consist of a statement of revenue and expenditures **and** a statement of assets and liabilities for the fiscal year. They should show the different sources of an organization's revenue and how it spent its money. If you are submitting financial statements with your application tick "attached".

If you do not have financial statements, tick "N/A", and provide the required detailed information on your proposed operating budget for the next fiscal period (covering 12-months).

Availability of the organization's income: A registered journalism organization must be carried on without purpose of gain for its members, and any profit or other assets of the organization must be used solely to further its purposes.

If any part of the organization's income is payable to, or otherwise available for the personal benefit of, any proprietor, member, shareholder, director, trustee, settlor or like individual, tick "Yes" and provide details on how the income is made available and to whom.

Section 6 – Privacy and certification

Privacy statement: The person filling out the application must read the privacy statement and confirm they have read it by printing their name and the date on which the statement was read and signing.

Certification: The application form must be certified by a person who has the authority to sign on behalf of the organization. By signing the application form, the individual certifies "to the best of their knowledge" that it is accurate and complete.

The application form and supporting documents can be submitted to the CRA through [My Business Account](#), or can be mailed to:

Charities Directorate
Legislative Policy and Regulatory Affairs Branch
Place de Ville, Tower A, 320 Queen Street
5th floor
Ottawa, ON K1A 0L5



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Section 1 - Identification

Business number	Current legal name of the organization
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Are you applying for registration as a qualified donee more than one year after obtaining Qualified Canadian Journalism Organization designation?

Yes No

If yes, provide the following information:

- Certificate of good standing or status, or its equivalent (mandatory)
 Attached
- Any updates to the organization's mailing address
 Attached N/A
- An update on any changes to directors, trustees, and/or authorized representative
 Attached N/A
- Any amendments, resolutions or changes to governing documents (e.g. trust instrument, incorporating documents or bylaws)
 Attached N/A

Section 2 - Relationships

The board of directors or trustees of a registered journalism organization **MUST** deal with each other at arm's length.

If the organization is a corporation, do all directors deal with each other at arm's length?

Yes No N/A

If the organization is a trust, do all trustees deal with each other at arm's length?

Yes No N/A

Is the organization controlled, either directly or indirectly in any manner whatsoever, by a person or group of persons that do not deal with each other at arm's length?

Yes No

Section 3 - Purposes and activities

To qualify for registration as a registered journalism organization, an organization must have purposes that are exclusively related to journalism and activities that support those purposes.

What activities will your organization carry out to fulfill its purposes? Describe the activities, including information about what will be done, and how they will be carried out. Provide as much detailed information as possible to allow the Charities Directorate to determine if the activities demonstrate that the organization is operated exclusively for journalism related purposes.

Section 4 - Business activities

Other than subscriptions and advertising (if applicable), does the organization charge (or plan to charge) fees, or receive regular income from the sale of goods and services, or from the use of the organization's assets?

Yes No

If yes, describe the activities in detail and explain how these activities are related to the organization's purpose(s).

Does your organization hold any interests in partnerships?

Yes No

If yes, provide details including the percentage of interests in partnerships held by the organization.

Section 5 - Financial information

Identify the organization's fiscal period-end (MMDD)

If applicable, provide details of any fundraising activities carried out by the organization or a third-party.

N/A

Subject to certain exceptions, an organization must not, in any given year, receive gifts that represent more than 20 per cent of its total revenues, including donations, from any one source.

Does the organization intend to receive gifts from any one source (individual, business, charity etc.) which will represent more than 20 per cent of its total revenue?

Yes No

If yes, indicate the total amount of gifts from any one source your organization has received or expects to receive and from whom.

Provide a copy of your financial statements for your last fiscal period. If your organization does not have any financial statements, provide the following detailed information on your proposed operating budget for the next fiscal period (covering 12-months) in the tables below:

Attached N/A

Proposed operating budget

Revenue - (CAN\$)

Gifts from individuals	
Gifts from corporations and businesses	
Gifts from registered charities or other qualified donees	
Government grants, contributions, or contracts	
Fundraising activities carried on by the organization itself (report gross revenue)	
Fundraising activities carried on by fundraisers outside the organization (report gross revenue)	
Revenue from the sale of goods, services, or the use of assets	
List any other sources of revenue not already included above:	
Total estimated revenue from all sources (CAN\$)	

Expenditures - (CAN\$)

Journalism related activities (expenditures on activities described in Section 3 above)	
Gifts	
Expenditures incurred for fundraising carried on by the organization itself	
Expenditures incurred for paying fundraisers outside of the organization	
Expenditures related to the sale of good, services, or the use of assets	
Remuneration	
Management and administration - Accounting and legal services	
Management and administration - Occupancy costs	
Management and administration - Supplies and equipment	
Management and administration - Printing, publications, and advertising	
Management and administration - Travel	
List any other expenditures not already included above:	
Total estimated expenditures (CAN\$)	

Assets - (CAN\$)

Cash, bank account(s), and short term investments	
Long-term investments	
Capital assets (e.g., equipment, buildings, land, vehicles). Specify:	
Total assets (CAN\$)	

Liabilities (CAN\$)

Amounts payable (e.g., accounts payable, mortgages, loans). Specify:	
Total liabilities (CAN\$)	

Is any part of the organization's income payable to, or otherwise available for the personal benefit of, any proprietor, member, shareholder, director, trustee, settlor or like individual?

Yes No

If yes, provide details

If yes, provide details

Section 6 - Privacy and certification**Privacy statement**

Personal information is collected for the purposes of the administration or enforcement of the Income Tax Act and is used to determine the eligibility of the applicant organization. The information collected may be used or disclosed for any purposes related to the administration or the enforcement of the Act including audit, administering benefits, compliance and collection activities. The information collected may also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. The information collected may be used or disclosed for purposes of other federal acts that provide for the imposition and collection of a tax or duty. It may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law.

If the application is approved and the organization is registered, the Canada Revenue Agency (CRA) is permitted to make certain information from the application (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 marked as confidential.

Personal information may also be disclosed to the applicant organization, contacts for application purposes and authorized representatives. Incomplete or inaccurate information may result in the application being returned to the applicant or a refusal to register.

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 200 on Info Source at canada.ca/cra-info-source.

Notification to directors and trustees: The CRA strongly encourages the applicant organization to voluntarily inform its directors or trustees that it has collected and disclosed their personal information to the CRA.

I confirm that I have read the Privacy statement above.

First name	Last name	Date (YYYYMMDD)
Signature		

Certification

This application for registration must be certified and submitted by one director or trustee of the organization who has authority to sign on behalf of the organization. It is a serious offence under the Income Tax Act to provide false or deceptive information. The consequences of providing false or deceptive information may include revocation.

I certify that I am acting on behalf of this organization and that the information contained within this application is accurate and complete.

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