



Completing Form T625, Application for Qualified Canadian Journalism Organization Designation

Why do you have to complete Form T625 for Qualified Canadian Journalism Organization Designation?

Federal Budget 2019 introduced three income tax measures to provide support to Canadian journalism organizations producing original news content as a result of changes proposed in April 2020, the form has been updated.

The gateway for each of the measures is for an organization to first be designated as a "qualified Canadian journalism organization" (QCJO). While designation as a QCJO does not automatically entitle organizations to claim specific tax measures, it is the necessary first step in accessing the support.

An organization wishing to apply for designation as a QCJO is required to complete and submit form:

T625, Application for Qualified Canadian Journalism Organization Designation.

Instructions to complete the application for QCJO designation

The following instructions will help you fill out Form T625. If your form is not complete, we will contact you for further information. **Your application for designation will not be reviewed until all information is provided.**

For more information about the criteria to qualify for QCJO designation, see [Guidance on the income tax measures to support journalism](#).

You can submit your application form and supporting documents to the Canada Revenue Agency (CRA) electronically through [My Business Account](#) or by mail to:

Canada Revenue Agency
Journalism Section
Legislative Policy and Regulatory Affairs Branch
6th floor
Place de Ville, Tower A
320 Queen Street
Ottawa ON K1A 0L5

Please attach a separate page if insufficient room is provided in any of the sections of the form T625. Please keep a copy of the application for the organization's records.

Before you start

Before applying for QCJO designation, see if your organization may be eligible by referring to the [self-screening tool](#).

What is a complete application form?

A complete application includes:

- Form T625, Application for Qualified Canadian Journalism Organization Designation
 - Answer all of the questions on form T625, including all yes/no questions, that apply to the organization. If a question does not apply to the organization, please enter "N/A".
- Governing documents
 - If the organization is a corporation, a complete copy of the incorporation documents, including by-laws and amendments.
 - If the organization is a partnership, a copy of the certificate of formation as well as a copy of the register of partnership interests and any amendments.
 - If the organization is a trust, a copy of the trust instrument and all amending instruments.
 - A public website to confirm that the organization produces original news content. If an electronic version is not available, a hard copy of the material.

Depending on the type of organization, one of the following:

- Annex 1: List of officers (for corporations)
- Annex 2: List of trustees (for partnerships)
- Annex 3: List of beneficiaries (for trusts)

Certification: Form T625 must be signed and dated by a person who has authority to sign on behalf of the organization.

If applicable, a completed and signed form [AUT-01, Authorize a Representative for Access by Phone and Mail, Business Consent for Offline Access](#). Please note that effective February 2020, the RC59 was replaced by form AUT-01, Authorize a Representative for Access by Phone and Mail. There is no need to submit a new form if you have already submitted one.

The CRA will notify the organization of its determination in writing.



Section 1 - General

Legal name: The current legal name of the organization is the name that appears on the organization's governing documents - incorporating documents, certificate of formation, or trust instrument.

Current operating or trade name: The name used in the course of business that does not include the legal name. If the organization does not have any, current operating or trade names, please indicate "N/A".

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.

Government organization: If the organization is a Crown corporation, municipal corporation or government agency, select "Yes".

Section 2 - Eligibility for Designation

In order to be considered for designation as a QCJO, an organization must be either a corporation, a partnership, or a trust.

Part A - Corporations

Complete this section if your organization is a corporation. A corporation must be incorporated under the laws of Canada, a province, or a territory and be resident in Canada.

Attach a complete copy of the incorporation documents, including by-laws and amendments.

Residency: Confirm if the corporation is resident in Canada and whether it has been resident in any other country, and where. For more information on determining if a corporation is resident in Canada, go to [Residency of a corporation](#) on the Government of Canada website.

Chairperson and officers: It is also necessary that the chairperson (or other presiding officer) and at least 3/4 of the directors or other similar officers be Canadian citizens.

Please provide the information requested for the directors or other similar officers, such as their date of birth and home address so that the CRA can identify the individuals who are responsible for managing the organization. If you require additional space, refer to page 9 of the application form T625.

Part B - Partnerships

Complete this section if your organization is a partnership.

The partnership must be formed under the laws of a province or territory. Please attach a copy of the certificate of formation that was issued to the partnership, together with a copy of any amendments made to it.

For more information on registering as a sole proprietor or partnership in Canada, see [Registering your business](#), on the Government of Canada website.

For more information about partnerships, see [Income Tax Folio S4-F16-C1, What is a Partnership?](#), on the Government of Canada website.

Partnership interests: In the case of an applicant that is a partnership, there are criteria related to the holding of the partnership's interest. In particular, only individuals who are citizens of Canada, or persons or partnerships described in any subparagraphs (i) to (iii) of the definition of QCJO in paragraph 248 of the Act, can hold interests in the partnership:

- (I) representing in value at least 75% of the total value of the partnership property, and
- (II) that result in at least 75% of each income or loss of the partnership for any source being included in the determination of their incomes.

Attach a copy of the register of partnership interests and any amendments. The applicant should also set out the information for the partner.

If the partner is an individual: Complete this section only if the partner is an individual. Ensure all information is complete. (If you require additional space to list more corporate partners, refer to page 9 of the application form T625.)

If the partner is a corporation: Complete this section only if the partner is a corporation. Ensure all information is complete. (If you require additional space to list more corporate partners, refer to page 9 of the application form T625.)

If the partner is a partnership: Complete this section only if the partner is a partnership. Ensure all information is complete. (If you require additional space to list more corporate partners, refer to page 9 of the application form T625.)

If the partner is a trust: Complete this section only if the partner is a trust. Ensure all information is complete. (If you require additional space to list more corporate partners, refer to page 10 of the application form T625.)

Section 2 – Part C - Trusts

Complete this section if your organization is a trust.

The trust must be formed under the laws of a province or territory and be resident in Canada. Please include a copy of the trust instrument and all amending instruments.

Central management and control: The location where the central management and control of the trust takes place, determines the residence of a trust. For information on residency of a trust, see [Income Tax Folio S6-F1-C1, Residence of a Trust or Estate](#), on the Government of Canada website.

For information on residency determination for trusts, see [Residency and how to contact us](#) on the Government of Canada website.

Interest of a beneficiary: If a person or partnership is a beneficiary of the trust, at least 75% of the [fair market value](#) of all interests must be held by individuals who are citizens of Canada or by a corporation, a partnership, or a trust as described in the definition of QCJO in paragraph 248(1)(a) of the Act.

Please provide details on the beneficiaries of the trust, whether they are individuals, corporations, partnerships, or trusts.

Section 3 - Operations

An applicant organization is required to operate in Canada. Operating in Canada is generally considered to include the location where content is designed, edited, and, except in the case of digital content, published in Canada. Please use this section to fully describe your operations, including where content is edited, designed and published. For digital content, please describe where and how the content is published and stored (location of server).

Content

- If the organization is engaged in the production of "original news content" please select "Yes". If yes, describe the "original news content" produced. Provide the website so that the CRA can confirm the content, alternatively, if the content is in print, please provide a full edition of the print publication. If the content is behind a paywall, please provide a temporary access. If an electronic version is not available, provide a hard copy.
 - The term original news content includes the content for which research, writing, editing, and formatting are conducted by and for the organization. For further clarification, the reproduction of material produced but not published, by another organization would not be considered original news content.
 - Original news content includes news, features, investigations, profiles, interviews, and analyses or commentaries, based on journalistic processes and principles, intended for a general audience.
 - For further information, see [Original news content](#) in the Guidance on the income tax measures to support journalism.
- If the organization is significantly engaged (generally 20% or more) in the production of content that promotes the interests, or reports on the activities of an organization, an association or its members, select "Yes".
 - If yes, provide details, including the frequency and the amount of publication devoted to such content, if any.
 - Original news content should be primarily (50% or more) focused on matters of general interest and reports of current events, including coverage of democratic institutions and processes. An applicant organization cannot be significantly engaged (generally 20% or more) in the production of content to promote the interests, or report on the activities, of an organization, an association or its members.
- If the organization is primarily (50% or more) focused on a particular topic such as industry-specific news, sports, recreation, arts, lifestyle, or entertainment please select "Yes". If yes, provide details, including frequency and amount of publication devoted to such content, if any.
 - Industry-specific publications, trade journals, travel magazines, sports and entertainment news do not qualify as original news content. It is acceptable to include this content as long as the applicant organization is not primarily focused on these topics.
- If the organization is significantly engaged (generally 20% or more) in the production of content for a government, Crown corporation, or government agency, please select "Yes".
 - If yes, provide details, including frequency and amount of publication devoted to such content, if any.

An organization can produce original news content in the language it chooses. Confirm the language in which the original news content is produced.

Employees

- Please select "Yes" if your organization regularly employs two or more journalists. – The Act requires that an organization regularly employ two or more journalists who deal at arm's length with the organization in the production of its content. For clarity: "Regularly employs" refers to the employment of journalists that is regular and continuous, either full-time or part-time, even if the position is temporarily unoccupied.
 - Freelance journalists are generally not considered to be employees of an organization, but would be self-employed contractors.
 - For further information, see [Regularly employs two or more journalists](#) in the Guidance on the income tax measures to support journalism.
 - For clarity: Paragraph 251(1)(a) of the Act deems that related persons do not deal with each other at arm's length. Subsection 251(2) of the Act defines "related persons" as being individuals connected by blood relationship, marriage, common-law partnership, or adoption.
 - Further, a person (which could include a corporation) who controls a corporation is related to the corporation.

For more information on related persons and dealing at arm's length, see [Income Tax Folio S1-F5-C1, Related Persons and Dealing at Arm's Length](#) on the Government of Canada website.



Section 4 – Authorization, Privacy and Certification

Authorized representative (if applicable)

Please complete this section only if you are the authorized representative or if you are authorizing a representative to act on behalf of the organization. If you do authorize a new representative, be sure to complete and sign form AUT-01, Authorize a Representative for Access by Phone and Mail, if you have not already done so.

Privacy Statement

Please carefully read the privacy statement on page 8 of the application form T625, and confirm in the box that you have read the statement.

Certification

The application form T625 must be certified by a person who has the authority to sign for the organization. By signing the application or by completing this section online, the individual certifies “to the best of their knowledge” that it is correct, complete, and current. This person is responsible for getting the most accurate information possible to be reported on the application. Certification applies to all parts of the application and its attachments.



Application for Qualified Canadian Journalism Organization Designation

An organization wishing to apply for designation as a qualified Canadian journalism organization (QCJO) is required to complete and submit form [T625, Application for Qualified Canadian Journalism Organization Designation](#). Form T625 must be signed by a person who has authority to sign on behalf of the organization.

In order to apply for designation pursuant to paragraph (b) of the definition of QCJO in subsection 248(1) of the Income Tax Act (the Act), you must complete this form.

The **Instructions to complete the application for QCJO designation** will help you fill out form T625. If your form is not complete, we will contact you for further information.

Your application for QCJO designation will not be reviewed until all information is provided.

For more information about the conditions to qualify for QCJO designation, see [Guidance on the income tax measures to support journalism](#).

You can submit your application form and supporting documents to the Canada Revenue Agency (CRA) electronically through My Business Account or by mail to:

Canada Revenue Agency
Journalism Section
Legislative Policy and Regulatory Affairs Branch
6th floor
Place de Ville, Tower A
320 Queen Street
Ottawa ON K1A 0L5

All information in this application form is confidential pursuant to section 241 of the Act.

Section 1 - General

Current legal name of the organization		Current operating or trade name	
Physical address	City	Province / Territory	Postal code
Mailing address (if different from physical address)	City	Province / Territory	Postal code
Location of books and records (if different from physical address)	City	Province / Territory	Postal code
Business number			
Are you a Crown corporation, municipal corporation or government agency? <input type="checkbox"/> Yes <input type="checkbox"/> No			

For the following section, complete part A if your organization is a corporation, complete Part B if your organization is a partnership, or complete Part C if your organization is a trust.

Section 2 – Part A – Corporations

Date of incorporation (YYYYMMDD)
Attach a complete copy of the incorporation documents, including by-laws and amendments.
Place of incorporation
Is the corporation resident in Canada? <input type="checkbox"/> Yes <input type="checkbox"/> No
Has the corporation been resident in any other country? <input type="checkbox"/> Yes <input type="checkbox"/> No
If so, where?
Are the chairperson or other presiding officer, and at least ¾ of the directors or other similar officers, citizens of Canada? <input type="checkbox"/> Yes <input type="checkbox"/> No
Provide a list of officers on Annex 1 and attach it to the application.



Section 2 – Part B – Partnerships

Date of formation (YYYYMMDD)
Provincial or territorial laws under which partnership was formed.

Provide a list of partners on Annex 2 and attach it to the application.

Section 2 – Part C – Trusts

Is the trust resident in Canada? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Laws under which it was formed. Attach a copy of the trust instrument and all amending instruments			Trust identification number
Name of Trust			
Registered address	City	Province / Territory	Postal code
Does the central management and control of the trust take place in Canada? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Provide a list of beneficiaries on Annex 3 and attach it to the application.

Section 3 - Operations

Provide a detailed description of the organization's operations, including, background of the organization, including details of your operations/activities in Canada; details of any related or associated organizations (provide an organizational chart, if applicable); and where content is edited and designed and where and how it is published.

In the case of digital content, provide details on where and how the content is published and stored (location of server).



Content

Language of publication

Are you engaged in the production of "original news content"? Yes No

Please describe the "original news content" you produce and how it is focused on matters of general interest and reports of current events, including coverage of democratic institutions and process. For more information, please see Guidance on the income tax measures to support journalism. Please include details of whether your publication is available in print or digital format, or both, frequency of publication, whether it is provided through paid subscription or otherwise.

Is the content on a website? Yes No If no, provide print copies of editions.

If yes, provide the website address to allow the CRA to confirm the content. If the content is behind a paywall, provide a temporary username and password.

Website

Username and password

Is your organization significantly (generally 20% or more) engaged in the production of content that promotes the interests, or reports on the activities of an organization, an association or its members?
 Yes No

If yes, please provide details, including frequency and amount of publication devoted to such content.

Is your organization primarily (50% or more) focused on a particular topic such as industry-specific news, sports, recreation, arts, lifestyle, or entertainment?
 Yes No

If yes, please provide details, including frequency and amount of publication devoted to such content.

Is your organization significantly (generally 20% or more) engaged in the production of content for a government, Crown corporation, or government agency?
 Yes No

If yes, please provide details, including frequency and amount of publication devoted to such content.



Content (continued)

Does your organization regularly employ two or more journalists? <input type="checkbox"/> Yes <input type="checkbox"/> No
Do two or more of the journalists you regularly employ deal at arm's length with your organization in the production of content? <input type="checkbox"/> Yes <input type="checkbox"/> No
Do you employ any freelance journalists? <input type="checkbox"/> Yes <input type="checkbox"/> No

Section 4 – Authorization, Privacy and Certification

First name	Last Name	Name of firm		
Residential or firm address		City	Province / Territory	Postal code
Telephone number	The CRA needs your consent to deal with your authorized representative. If authorization is not on file, attach a completed AUT-01, Authorize a Representative for Access by Phone and Mail.			

Privacy statement

Personal information is collected for the purposes of the administration or enforcement of the 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 enforcement of the Act including audit, administering benefits, compliance and collection activities. This 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 also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law.

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

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 like officials: The CRA strongly encourages the organization to voluntarily inform it's directors and like officials 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	Telephone number	Position
Date (YYYYMMDD)	Signature		

Certification

This application for designation must be certified and submitted by an authorized person of the organization. It is a serious offence under the Act to provide false or deceptive information. Incomplete or incorrect information may delay the processing of the application.

I confirm 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		



Annex 1

If your organization is a corporation, please complete the List of Officers section. If your organization is a partnership, please complete the partnership Interests section. If your organization is a trust, please complete the Trusts section.

List of Officers

Officer #1

First name		Last Name		Date of birth (YYYYMMDD)	
Residential address		City	Province / Territory		Postal code
Telephone number	Citizenship		Role		

Officer #2

First name		Last Name		Date of birth (YYYYMMDD)	
Residential address		City	Province / Territory		Postal code
Telephone number	Citizenship		Role		

Officer #3

First name		Last Name		Date of birth (YYYYMMDD)	
Residential address		City	Province / Territory		Postal code
Telephone number	Citizenship		Role		

Annex 2

Partnership interests

If the partner is an individual #1:

First name		Last Name		Date of birth (YYYYMMDD)	
Residential address		City	Province / Territory		Postal code
Telephone number	Citizenship		Role (general or limited partner)	Partner's interest	

If the partner is a corporation #1:

Name of corporation		Date of incorporation (YYYYMMDD)		Business number	
Registered address		City	Province / Territory		Postal code
Telephone number	Role (general or limited partner)			Partner's interest	

If the partner is a partnership #1:

Name of partnership		Last Name		Date of formation (YYYYMMDD)	
Registered address		City	Province / Territory		Postal code
Telephone number	Citizenship		Role (general or limited partner)	Partner's interest	

If the partner is a trust #1:

Name of trust		Date of trust creation (YYYYMMDD)		Business number		Trust identification number	
Registered address		City	Province / Territory		Postal code		
Telephone number	Residency of trust	Role (general or limited partner)			Partner's interest		



Annex 3

Trusts

If the beneficiary is an individual #1:

First name	Last name	Date of birth (YYYYMMDD)	Citizenship	
Residential address		City	Province / Territory	Postal code
Telephone number	Percent of beneficiary's interest			

If the beneficiary is a corporation #1:

Name of corporation	Date of corporation (YYYYMMDD)	Residency		
Registered address		City	Province / Territory	Postal code
Telephone number	Percent of beneficiary's interest			

If the beneficiary is a partnership #1:

Name of partnership	Date of formation (YYYYMMDD)	Residency of partnership		
Registered address		City	Province / Territory	Postal code
Telephone number	Percent of beneficiary's interest			

If the beneficiary is a trust #1:

Name of trust	Date of trust creation (YYYYMMDD)	Business number	Trust identification number	
Registered address		City	Province / Territory	Postal code
Telephone number	Percent of beneficiary's interest			