



Canadian Amateur Athlete Trust Group Information Return

- An international sports federation (ISF) may require certain amounts (appearance fees, prizes, or endorsements) to be held, controlled, and administered by a registered Canadian amateur athletic association (RCAAA) to preserve the athlete's eligibility to compete in sporting events sanctioned by an ISF. In these cases, we consider the RCAAA to be the trustee and the athlete to be the beneficiary.
- The RCAAA, acting as a trustee for an "amateur athlete trust" as defined under subsection 143.1(1.2) of the *Income Tax Act*, has to complete this return. The association completes this "group return" for a group of individual athletes.
- Send one completed T1061 return, along with the required attachments to the trust's tax centre. You can find the address on page 2 of this return.
- The association has to file this return no later than 90 days after the end of the tax year. The tax year for the trust is the calendar year.
- Attach the following information for all trusts covered by this return:
 - a statement of assets and liabilities at the end of the tax year;
 - a statement of receipts and disbursements for the tax year; and
 - a reconciliation of the year-end balance to that of the year before.
- If the association made payments to resident athletes during the year, complete and attach the following forms:
 - T3 Summary, *Summary of Trust Income Allocations and Designations*; and
 - T3 slip, *Statement of Trust Income Allocations and Designations*.
- If the association made payments to non-resident athletes, complete the following forms:
 - T3ATH-IND, *Amateur Athlete Trust Income Tax Return*, for each non-resident athlete;
 - NR4 Summary, *Return of Amounts Paid or Credited to Non-Residents of Canada*; and
 - NR4 slip, *Statement of Amounts Paid or Credited to Non-Residents of Canada*.
- If any trust included in this group is subject to tax under subsection 207.1(5) on an agreement to acquire shares, complete the following forms for each of these trusts:
 - T2000, *Calculation of Tax on Agreements to Acquire Shares*; and
 - T3ATH-IND, *Amateur Athlete Trust Income Tax Return*.

Trustee's name (name of the registered Canadian amateur athletic association filing this return)		Account number (if one has been assigned) T - -
Trustee's mailing address		Tax year of the return
Name of the person filing this return	Telephone number	RCAAA registration number
Mailing address if different from trustee's	Number of trusts this return is filed for	Your language of correspondence: <input type="checkbox"/> English <input type="checkbox"/> French

Certification

I, _____, (print name) _____, certify that the information given in this return and on related slips is correct and complete.

Signature of authorized registered Canadian amateur athletic association official

Position or title

Date

Where do I send this return?

If the trustee address is based in:

Northwest Territories, Yukon, British Columbia,
Alberta, Manitoba, New Brunswick, Nova Scotia,
Prince Edward Island, Newfoundland and Labrador,
Montreal Quebec, Laval Quebec or Sherbrooke Quebec

Nunavut, Saskatchewan, Ontario and
the remainder of the Province of Quebec not listed above

Send this return to:

Summerside Tax Centre
Canada Revenue Agency
275 Pope Road
Summerside PE C1N 6A2

Ottawa Technology Centre
Canada Revenue Agency
875 Heron Road
Ottawa ON K1A 1A2