

# APPLICATION TO REGISTER A CANADIAN AMATEUR ATHLETIC ASSOCIATION UNDER THE *INCOME TAX ACT*

All organizations that want to become registered Canadian amateur athletic associations must complete the form below. To be registered as a Canadian amateur athletic association, the *Income Tax Act* states that an applicant must be an association created by law in Canada, with the exclusive purpose and exclusive function of promoting amateur athletics in Canada on a nation-wide basis.

If the applicant is registered as a Canadian amateur athletic association all of the information required on this form and on any attached documents may be available to the public, unless specific information has been identified by the Canada Revenue Agency (CRA) as confidential.

## HOW TO COMPLETE THIS FORM

**Read these instructions carefully before you complete the application below.** The numbered paragraphs in the instructions match the numbers on the form. Answer all the questions, and submit the information and documentation requested. **Omissions and errors can lead to delays in the processing of the application.**

For additional information contact us at **1-800-267-2384**. For TTY service for persons with a hearing or speech impairment, call **1-800-665-0354**. You can fax us at **613-954-8037**. You can also write to us at:

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

## PART I – IDENTIFICATION

**Q1 Name of applicant** – Give the legal (official) name of the organization seeking registration. Registration is granted under this name only.

**Q2 Business number** – Enter the applicant's business number (BN), if one has already been assigned by the CRA. For more information on BN, go to [www.cra.gc.ca/charities](http://www.cra.gc.ca/charities), select "Operating a registered charity", and then "Registration number".

**Q3 Mailing Address** – Give a complete address (street name and number, floor, suite or apartment number, post office box number, rural route number, city, province or territory, and postal code). This is the address we will use when we send mail to the applicant, unless we received the application from an external representative (for example, a law firm); in which case, we will send any correspondence to the representative who sent the application.

**Q4 Address at which books and records will be kept** – Give a complete street address, a lot or concession number, or other means of describing the physical location where the books and records of the applicant will be kept. A post office box number or a rural route number is not sufficient.

**Q5 Fiscal period end** – This is the date on which the period covered by the applicant's budget or financial statements ends. If the fiscal period end indicated on this application is different from that in the applicant's governing documents, provide an explanation. After we register an applicant as a Canadian amateur athletic association, it cannot change its fiscal period without getting prior approval from us.

## PART II – SUPPORTING INFORMATION

**Q6 Governing documents** – Every registered Canadian amateur athletic association must be established legally in Canada by a governing document, such as letters patent, articles of incorporation, trust deed, or constitution. These documents must identify the purposes for which the applicant is established, as well as provide information about its structure and internal procedures. For more details about governing documents, go to [www.cra.gc.ca/charityapplication](http://www.cra.gc.ca/charityapplication) and select "Governing documents".

**Q7 Bylaws** – If the applicant's governing documents include bylaws, a clear copy of the up-to-date bylaws must be sent with the application. If the bylaws do not bear a stamp from the incorporating authority, they should be signed by at least two directors, trustees or like officials. **Include the effective date of the bylaws and the date that each of the two officials signed the bylaws.**

**Q8 Statement of activities** – A statement of activities must fully describe all aspects of the applicant's operation or intended operation, and explain in full how the applicant intends to accomplish each of its establishing purposes. **The statement must not simply repeat the objects.** If the applicant has brochures, advertising or other published material prepared, attach samples.

**Q9 Financial statements** – At a minimum, financial statements should include a statement of revenue and expenses as well as a statement of assets and liabilities. These statements should relate to the most recent complete fiscal period. Explain any unusual items. Financial statements sent as part of this application will remain confidential, even if the applicant becomes registered. If the applicant is not currently operating, attach a proposed budget or estimate of its financial situation. Account for all the applicant's financial affairs.

**Q10 List of directors** – Directors, trustees, and like officials are individuals who make up the applicant's elected or appointed governing board. These people hold positions such as chair, president, treasurer, or secretary: positions that are usually identified in the applicant's governing document.

Give us the full names of all the applicant's directors, trustees, officers, or like officials, and their position within the association (for example, treasurer, board member, trustee). Attach a separate sheet if there is not enough space on the application. A full name includes at least the first name and last name. Where a particular name is shared in common by two or more members of the governing body, include additional given names or initials to clearly identify each individual.

The address, phone number, and occupation will remain confidential even if the applicant becomes registered.

**Q11 Real Property** – The applicant should be incorporated if it owns or intends to own land or buildings. If the applicant is not incorporated, the CRA accepts that real property may be held:

- by a Canadian municipality;
- by an incorporated principal;
- by trustees for the benefit of the applicant.

If the applicant will hold title to real property and is not incorporated, give full details on a separate sheet, along with a copy of the trust instrument, if it applies.

## **PART III – CERTIFICATION**

**Certification** – Make sure that the certification section is completed and signed by **two** directors of the applicant, whose names appear in the list of directors requested in **Q10**. The application will be returned if it is not signed by **two** directors. We require the full names of both directors and the positions they hold with the applicant.

**Representative** – If a director of the applicant is acting as its representative, only the director's name needs to be given in the space provided. Otherwise, provide the full name, address and phone number of the applicant's authorized representative. The address and phone number will remain confidential even if the applicant becomes registered.

## **WHAT HAPPENS AFTER MY APPLICATION IS RECEIVED?**

For information on the status of your application, contact the Charities Directorate at **1-800-267-2384**. For TTY service for persons with a hearing or speech impairment, call **1-800-665-0354**.

If the application is approved, we will send you a Notification of Registration letter by mail. This letter will include important information about the rights and obligations of a registered Canadian amateur athletic association, and your registration number. The Notification of Registration letter should be kept with your books and records for the duration of the applicant's existence, plus two years after the applicant ceases to exist.

If the applicant is denied registration, it can appeal the decision by filing a Notice of Objection within **90 days** after the day on which the Minister's decision was mailed, by writing to:

The Assistant Commissioner  
Appeals Branch  
Canada Revenue Agency  
250 Albert Street, 13th Floor  
Ottawa ON K1A 0L5

A Canadian amateur athletic association cannot issue official donation receipts for income tax purposes until it is formally registered by the CRA. Only a Canadian amateur athletic association registration number assigned by the CRA may be used when issuing receipts for income tax purposes.



## Part III – CERTIFICATION

It is a serious offence under the *Income Tax Act* to provide false or deceptive information.

I hereby certify that the information given in this application and in all documents attached is, to the best of my knowledge, correct and complete.

1. Director's Name	Signature	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>
Position	Address (confidential)	Phone number (confidential)
<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Director's Name	Signature	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>
Position	Address (confidential)	Phone number (confidential)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Name, address and phone number of authorized representative

Name	Phone number (confidential)	Fax number (confidential)
<input type="text"/>	<input type="text"/>	<input type="text"/>

Address (number, street, room, floor or suite no., R.R., city or town, province or territory, and postal code) (confidential)

### HAVE YOU INCLUDED...

- a clear copy of governing documents? (see Q6)
- a statement of activities? (see Q8)
- a statement of receipts and disbursements, assets and liabilities? (see Q9)
- the names, addresses and occupations of directors? (see Q10)

When completed, send this form and the supporting documents to:

**Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5**