

Tax Return Where Registration of a Charity is Revoked

Protected B when completed

OTTAWA ON K1A 0L5

Identification

Name of Charity	
Address	
City	
Province or territory	Postal code

Do not use this area

Former BN/Registration number

File Number

You must use Guide RC4424, *Completing the Tax Return Where Registration of a Charity is Revoked* to fill out this form properly.

Location of the charity's books and records (if different from above)

Name of the person in possession of the books and records			
Address (number, street, apartment number or lot and concession number)			
City	Province or territory	Postal code	Telephone number ()

Contact information

Name of the person who filled out this return and whom we can contact for more information			
Address (number, street, apartment number or lot and concession number, R.R. number or PO box number)			
City	Province or territory	Postal code	Telephone number ()

50 Day 1 (the day the Minister issued a Notice of Intention to Revoke a Charity's Registration) is: _____

51 This return is due on or before: _____

Required Information

Answer all questions

- 81

Did the charity own any property (including cash or receivables) on Day 1?

No
 Yes

If **yes**, fill out Schedule 1.

- 82

Did the charity receive any income or gifts, or make any expenditures, after Day 1?

No
 Yes

If **yes**, fill out Schedule 2.

- 83

Did the charity make any "appropriations" (dispose of property at less than fair market value) in the 120 days up to Day 1?

No
 Yes

If **yes**, fill out Schedule 3.

- 84

Did the charity have any outstanding debts on Day 1?

No
 Yes

If **yes**, fill out Schedule 4.

- 85

Did the charity transfer any property to eligible donees after Day 1?

No
 Yes

If **yes**, fill out Schedule 5.

Summary of calculations

Section A

Schedule 1 - Property 100 \$ _____

Schedule 2 - Income and expenditures 200 \$ _____

Schedule 3 - Appropriations 300 \$ _____

A - Gross revocation tax (add lines 100, 200, and 300) 101 \$ _____

Section B

Schedule 4 - Outstanding debts 400 \$ _____

Schedule 5 - Transfers to eligible donee 500 \$ _____

B - Allowable deductions (add lines 400 and 500) 102 \$ _____

Revocation tax (line 101 minus line 102) 103 \$ _____

- **Attach financial statements for the period beginning the day after the fiscal period end covered by the charity's most recently filed Form T3010, Registered Charity Information Return and ending on Day 1.**
- Attach a cheque or money order for the amount of the revocation tax (line 103), payable to the Receiver General. Indicate on the cheque or money order the name and BN/registration number of the former charity, and send the completed return to the Charities Directorate, Canada Revenue Agency, Ottawa ON K1A 0L5.

To be filled out by an authorized representative of the charity. **It is a serious offence under the *Income Tax Act* to provide false or deceptive information.**

I certify that the information given on this return and any attachments is, to the best of my knowledge, correct, complete and current.

Name (print) _____ Signature

Position in charity () Telephone number _____ Date

Schedule 1 - Property

Enter the fair market value of the charity's property on Day 1.

Cash on hand and in the bank	111	_____
Amounts receivable (loans, mortgages, accounts receivable)	112	_____
Investments	113	_____
Capital property at fair market value (equipment, vehicles, land and buildings) Specify: _____	114	_____
All other property. Specify: _____	115	_____
Total property (add lines 111 to 115) (Transfer this amount to line 100 of the Summary of calculations)	116	\$ _____

Schedule 2 - Income and expenditures

Enter all the income and expenditures of the charity after Day 1.

Income

Gifts from all sources	211	_____
Income from governments	212	_____
Interest and investment income	213	_____
Gains/losses from the disposition of property	214	_____
Rental income (land and buildings)	215	_____
Memberships, dues, and association fees	216	_____
Income from fundraising (not previously reported)	217	_____
Income from sale of goods and services (not previously reported)	218	_____
Other income	219	_____
Total Income (add lines 211 to 219)	220	\$ _____

Expenditures

Advertising and promotion	251	_____
Interest and bank charges	252	_____
Licenses, memberships, and dues	253	_____
Travel and vehicle	254	_____
Office supplies and expenses	255	_____
Occupancy costs	256	_____
Professional and consulting fees	257	_____
Education and training for staff and volunteers	258	_____
Salaries, wages, benefits, and honoraria	259	_____
Expenditures on charitable activities (not previously reported)	260	\$ _____
Other expenditures	261	_____
Total expenditures (add lines 251 to 261)	270	\$ _____

Net Income (line 220 minus line 270)

(Transfer this amount to line 200 of the Summary of calculations) 280 \$ _____

Portion of Line 270 that is the total expenditures on charitable activities

290 \$ _____

Schedule 3 - Appropriations (refer to Guide RC4424)

Enter details of all transactions that occurred in the 120-day period ending on Day 1 that meet the definition of an appropriation in the guide.

Property transferred	Date of transfer	Name of recipient	Address, city, province or territory, postal code, and phone number of recipient	Amount
Total appropriations (Transfer this amount to line 300 of the Summary of calculations)				302 \$

Section B

Schedule 4 - Outstanding debts

List all debts (by creditor) that were outstanding on Day 1.

Creditor - name and address	Amount outstanding
Total outstanding debts (Transfer this amount to line 400 of the Summary of calculations)	402 \$

Schedule 5 - Transfer of property to an eligible donee (refer to Guide RC4424)

Fill out a separate Schedule 5 for each eligible donee. An additional copy is available in the guide.

You must show proof of each transfer to an eligible donee. Include documents such as cancelled cheques, proof of transfers of title to property, or other supporting documents.

An eligible donee is a charity that meets the following criteria at the time the property was transferred to it:

- a) It is a "registered charity" under the *Income Tax Act*.
- b) More than half of the members of its board of directors/trustees deal at arm's length with each member of the board of directors/trustees of the revoked charity.
- c) It has filed all its annual information returns (Form T3010).
- d) It is not subject to a suspension of its tax-receipting privileges.
- e) It has no unpaid liabilities under the *Income Tax Act* or the *Excise Tax Act*.
- f) It is not the subject of a certificate under the *Charities Registration (Security Information) Act*.

Certification of eligibility

I hereby certify that _____
Recipient charity's name and BN/registration number

met all the criteria listed above and was therefore an eligible donee at the time the property listed below was transferred to it.

 Name of authorized representative of eligible donee (recipient charity)

 Date

()

 Signature

 Telephone number

Description of transferred property	Date of transfer	Eligible amount transferred	Proof of transfer attached
			<input type="checkbox"/>
			<input type="checkbox"/>
			<input type="checkbox"/>
Total eligible amount transferred (Transfer this total to line 500 of the Summary of calculations)		502	\$

If the charity transferred property to more than one eligible donee, add the amount reported at line 502 in each completed Schedule 5, and then transfer this combined total to line 500 of the Summary of calculations.