



Part V Tax Return – Tax on Non-qualified Investments of a Registered Charity

- Use this form if you are liable to tax under subsection 189(1). You are liable if interest paid within 30 days after the end of the tax year end on a debt owing that was a non-qualified investment of a registered charity that is a private foundation is less than the amount of interest that would be payable on the debt calculated using prescribed rates.
- Non-qualified investment** and **private foundation** are defined in subsection 149.1(1).
- Mail two completed copies of this return, separately from any other return to your tax centre with any tax owing. Mail the copies on or before the day you are required, or would be required to pay tax, or to file a return of income under Part I;
- Find your tax centre's address by going to www.cra.gc.ca/tso.
- Penalties may apply if you file this return after the due date. These penalties and any unpaid taxes bear interest compounded daily at a prescribed rate.
- Parts, sections, and subsections referred to in this return are those of the *Income Tax Act*.

Do not use this area

Name of taxpayer							Social insurance number (SIN)					
Address										Business number (BN)		
Tax year for the period	Start	Year	Month	Day	End	Year	Month	Day	Tax services office			

Name of private foundation							BN/Registration number				
Address											
Name of person to contact for more information							Telephone number				

Part V tax payable

Fill out the applicable schedules on pages 2 and 3 before completing this area.

Total minimum interest payable (from Schedule C)	_____	D
Deduct:		
Interest paid for the tax year on the debts included in Schedule A	_____	E
Amount of dividends the private foundation received in the year on the shares included in Schedule B	_____	F
Sub-total (amount E plus amount F) _____	▶	_____ G
Part V tax payable (Amount D minus amount G) (enter "0" if negative)	_____	H

Remittance

Total amount remitted (enter amount enclosed) _____

Attach a cheque or money order for the amount of the tax payable to the Receiver General. On the cheque or money order, write **T2140** as well as the name and business number or social insurance number of the taxpayer whose account is to be credited.

Do not use this area

Certification

I hereby certify that the information given on this tax return, and on all documents attached, is true, correct, and complete in every respect.

_____	_____
Name of authorized officer	Position or office
_____	_____
Signature of authorized officer	Date (yyyy/mm/dd)

