



## 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 |  |  |  |  |  |  |  |  |
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|   |             |  |  |  |  |  |  |  |  |

Do not use this area

|                               |    |
|-------------------------------|----|
| Former BN/Registration number |    |
|                               | RR |

|             |
|-------------|
| 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<br>(     ) |

### 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<br>(     ) |

**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 | \$ |
| <b>A - Gross revocation tax</b> (add lines 100, 200, and 300) ..... | 101 | \$ |

**Section B**

|   |     |    |
|---|-----|----|
| Schedule 4 - Outstanding debts .....                          | 400 | \$ |
| Schedule 5 - Transfers to eligible donee .....                | 500 | \$ |
| <b>B - Allowable deductions</b> (add lines 400 and 500) ..... | 102 | \$ |
| <b>Revocation tax</b> (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,<br>land and buildings) Specify: _____                       | 114 | _____    |
| All other property. Specify: _____  | 115 | _____    |
| <b>Total property (add lines 111 to 115)</b><br>(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 | _____    |
| <b>Total Income (add lines 211 to 219)</b> .....                       | 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 | _____    |
| <b>Total expenditures (add lines 251 to 261)</b> .....                | 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 |
|--|------------------|-------------------|--|--------|
|  |                  |                   |  |        |
|  |                  |                   |  |        |
|  |                  |                   |  |        |
| <b>Total appropriations</b><br>(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 |
|---|--------------------|
|   |                    |
|   |                    |
|   |                    |
|   |                    |
|   |                    |
|   |                    |
|   |                    |
|   |                    |
|   |                    |
| <b>Total outstanding debts</b><br>(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"/>   |
| <b>Total eligible amount transferred</b><br>(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.**