



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) in order to preserve the athlete's eligibility to compete in sporting events sanctioned by the 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) of the *Income Tax Act*, has to complete this return. The association completes this "group return" for a group of individual athletes.
- Send the completed return, along with the required attachments, to: Ottawa Technology Centre, Ottawa ON K1A 1A2.
- 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 of the trust 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 section 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		Return for tax year
Name of the person filing this return	Telephone number ()	RCAAA registration number
Number of trusts this return is filed for		

Certification

I, _____, certify that the information given in this return and in any documents attached is, to the best of my knowledge, correct and complete.

Signature of authorized registered Canadian amateur athletic association official Position or title Date