



TAX RETURN WHERE REGISTRATION OF A CHARITY IS REVOKED

DO NOT USE THIS AREA

Identification

Name of Charity

Address

City

Province or territory

Postal code

Former BN/Registration number

To complete this form, you will need the guide called Completing the Tax Return Where Registration of a Charity is Revoked, RC4424

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, apt. no. or lot and concession no.)

City

Province or territory and postal code

Telephone number

( )

Contact information

Name of the person who completed this return and whom we can contact for further information

Address (number, street, apt. no. or lot and concession no., R.R. no. or PO Box no.)

City

Province or territory and 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 \_\_\_\_\_.

**Essential Information Required**

Answer all questions.

- |    |  |                             |                              |                              |
|----|--|-----------------------------|------------------------------|------------------------------|
| 81 | Did the charity own any property (including cash or receivables) on Day 1? | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If Yes, complete Schedule 1. |
|----|--|-----------------------------|------------------------------|------------------------------|
- |    |   |                             |                              |                              |
|----|---|-----------------------------|------------------------------|------------------------------|
| 82 | Did the charity receive any income or gifts, or make any expenditures, after Day 1? | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If Yes, complete 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? | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If Yes, complete Schedule 3. |
|----|---|-----------------------------|------------------------------|------------------------------|
- |    |  |                             |                              |                              |
|----|--|-----------------------------|------------------------------|------------------------------|
| 84 | Did the charity have any outstanding debts on Day 1? | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If Yes, complete Schedule 4. |
|----|--|-----------------------------|------------------------------|------------------------------|
- |    |   |                             |                              |                              |
|----|---|-----------------------------|------------------------------|------------------------------|
| 85 | Did the charity transfer any property to eligible donees after Day 1? | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If Yes, complete Schedule 5. |
|----|---|-----------------------------|------------------------------|------------------------------|

**Summary of calculations**

**Section A**

Schedule 1 - Property. . . . .	100	\$	.00
Schedule 2 - Income and expenditures. . . . .	200	\$	.00
Schedule 3 - Appropriations. . . . .	300	\$	.00
<b>A - Gross revocation tax</b> (add lines 100, 200, and 300). . . . .	101	\$	.00

**Section B**

Schedule 4 - Outstanding debts. . . . .	400	\$	.00
Schedule 5 - Transfers to eligible donee. . . . .	500	\$	.00
<b>B - Allowable deductions</b> (add lines 400 and 500). . . . .	102	\$	.00
<b>Revocation tax</b> (line 101 minus line 102). . . . .	103	\$	.00

- 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.
- Attach financial statements covering the period starting after the fiscal period covered by the charity's most recent annual information return (T3010 or T3010A), and ending on Day 1.

To be completed by a director/trustee or like official 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 (please print)	Signature	
Position in charity	(      ) Telephone number	Date

**Section A**

**Schedule 1 - Property**

Provide 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, etc.) . . . . .	112	_____
Investments. . . . .	113	_____
Capital property (equipment, vehicles, land and buildings, etc.) . . . . .	114	_____
All other property. . . . .	115	_____
<b>Total property (add lines 111 to 115)</b> (Transfer this amount to line 100 of the Summary of calculations). . . . .	116	\$ _____

**Schedule 2 - Income and expenditures**

Provide details of all 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 (see the guide). . . . .	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 included). . . . .	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 \$ \_\_\_\_\_

**Total expenditures on charitable activities** (see the guide). . . . . 290 \$ \_\_\_\_\_

**Schedule 3 - Appropriations (see the guide)**

Please provide details of all transactions that occurred in the 120-day period ending on Day 1 and 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> (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> (Transfer this amount to line 400 of the Summary of calculations) . . . . . 402		\$

**Schedule 5 - Transfer of property to an eligible donee (see guide)**

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

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

- 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 (T3010 and T3010A).
- 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 \_\_\_\_\_ met all the criteria listed above and was therefore an eligible donee at the time the property listed below was transferred to it.

(Receiving charity) (BN/registration number)

\_\_\_\_\_  
Name of authorized representative of eligible donee

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature

(       )  
\_\_\_\_\_  
Telephone number

Description of transferred property	Date of transfer	Eligible amount transferred
<b>Total eligible amount transferred</b> (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.**