Canada Revenue Agency | Agence du revenu du Canada

REGISTERED CHARITIES
APPLICATION TO REDUCE DISBURSEMENT QUOTA

- To be completed by a registered charity seeking a reduction of its disbursement quota for a specified reason for a particular taxation year.
- One completed application, with full particulars as listed below, is to be forwarded to the Charities Directorate, Canada Revenue Agency, Ottawa ON K1A 0L5.

Name and BN/Registration Number of applicant

BN/Registration Number

R R

Address (Street No., P.O. Box. R.R. No.)

(City, Province)

Postal Code

PARTICULARS

The provisions of subsection 149.1(5) of the *Income Tax Act* allow an amount to be deemed to have been expended by a charity on charitable activities carried on by it upon approval on an application filed in prescribed form. The purpose of this alleviating provision is to allow a charity to correct a deficiency in meeting its disbursement quota where such a deficiency is the direct result of special circumstances beyond the charity's control that are specific and not general in nature. This provision is not to be used as a mechanism to exempt the charity from meeting its disbursement quota, **except** in such extraordinary circumstances. Accordingly, the information provided below forms an essential part of this application. Failure to provide complete information may delay the determination of the applicant's eligibility for a reduction under subsection 149.1(5).

1. Indicate the taxation year (fiscal period) for which the application is being made. **A separate form must be completed for each taxation year (fiscal period).**	
2. Indicate the amount ($ dollar value) of the reduction sought. **Attach calculations to explain the amount specified above).**	
3. Attach a statement which describes, in detail, the circumstances that have made this application necessary.	

CERTIFICATION

On behalf of the registered charity, I hereby request that the amount of the reduction referred to above be considered an expenditure made for purposes of the disbursement quota of the charity. I certify that the information given in this application and in any document attached is, to the best of my knowledge, correct and complete.

Name of person authorized to sign on behalf of the charity (Print)		
Home Phone Number	Business Phone Number	Date

Signature

Position within the charity

Form authorized by the Minister of National Revenue
(Ce formulaire existe en français)

Canada