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Qualified Donees Worksheet / Amounts Provided to Other Organizations

Registered charities may make gifts to qualified donees. Provide the required information for each gift made to other organizations. See the reverse for explanations of the terms used.

Total number of Qualified Donees/Other Organizations:

Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: RR	City and Prov/Terr:		
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: RR	City and Prov/Terr:		
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: RR	City and Prov/Terr:		
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: RR	City and Prov/Terr:		
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: RR	City and Prov/Terr:		
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: RR	City and Prov/Terr:		
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: RR	City and Prov/Terr:		
Amount of gifts-in-kind	\$	Total amount of gifts	\$

Completing the Qualified Donee Worksheet / Amounts Provided to Other Organizations

- **What is a "qualified donee"?**

Under the *Income Tax Act*, qualified donees are organizations that can issue official donation receipts for gifts that individuals and corporations make to them. They are: a registered charity; a registered Canadian amateur athletic association; a housing corporation resident in Canada constituted exclusively to provide low-cost housing for the aged; a Canadian municipality; the United Nations and its agencies; a university that is outside Canada that is prescribed to be a university; the student body of which ordinarily includes students from Canada; a charitable organization outside Canada to which Her Majesty in right of Canada has made a gift during the fiscal period or in the 12 months immediately preceding the period and Her Majesty in right of Canada or a province.

- **What are gifts-in-kind?**

Gifts-in-kind, also known as non-cash gifts, are gifts of property. They cover items such as artwork, equipment, securities, and cultural and ecological property. Contributions of services, that is, of time, skills or efforts are not considered gifts-in-kind, they are considered services provided voluntarily.

- **What is an "associated charity"?**

Associated charities are two or more registered charities that have applied for and received this designation from the Charities Directorate. Associated charities may transfer funds among themselves without being affected by the usual limitation placed on gift-making by charitable organizations. A charity must obtain written permission to have an associated status designation. To obtain associated status, complete and send Form T3011, *Registered Charities: Application for Designation as Associated Charities*.