



DO NOT USE THIS AREA

### Identification

Name of Charity

Address

City

Province or territory

Postal code

### Summary of Calculations

In this return,

*Day 1*, which is the day that is 120 days before the day that the notice of intention to revoke the charity's registration was mailed to the charity, is \_\_\_\_\_.

*Day 2*, which is the day that is one year after the day on which revocation of the charity's registration became effective, is \_\_\_\_\_.

Gross Revocation Tax from line 1, "Calculation" area on page 3	(1) _____	<b>101</b>
minus		
Allowable Deductions from line 2, "Calculation" area on page 3	(2) _____	<b>102</b>
Revocation Tax (line 1 minus line 2)	=====	<b>103</b>

Note: The Revocation Tax should be paid no later than Day 2.

- Attach a cheque or money order payable to the Receiver General for Canada. Indicate on the cheque or money order the name and BN/registration number of the former registered charity. According to subsection 189(7) of the *Income Tax Act*, the Canada Customs and Revenue Agency will calculate interest at the prescribed rate on revocation taxes owing after Day 2.

- Financial statements may be required as of Day 1 and Day 2.

### Basic Information

**to be completed by all charities whose registration has been revoked**

Name of the charity for which this return is filed (please print or type)

Former BN/Registration number

Address

Name of person who prepared this return and who may be contacted during the day for additional information

Area code

Telephone number

**Instructions**

- Any charity whose registration has been revoked must file a return estimating the amount of tax payable according to subsection 188(1) of the *Income Tax Act* on or before Day 2.
- Supply information requested in the blanks below.
- Ensure that the dates for Day 1 and Day 2 on page 1 are correctly shown. Day 1 and Day 2 are usually determined for you by the Canada Customs and Revenue Agency. The day on which revocation of the charity's registration becomes effective is the day when the notice of revocation is published in the *Canada Gazette*.
- Refer to the area below entitled "Essential Information Required" and answer questions A to F. Each *yes* response requires completion of the applicable schedule.
- Transfer the result of the calculation on each schedule to the correct line in the area of the return entitled "Calculation" on page 3. Add lines (a), (b)(i), and (b)(ii), and enter the sum on line (1). Add lines (c), (d), (e), and (f), and enter the sum on line (2). The amounts on lines (1) and (2) are to be transferred to the "Summary of Calculations" on page 1 where the Allowable Deductions are subtracted from the Gross Revocation Tax in arriving at the Revocation Tax.
- Forward completed return to the Charities Directorate, Canada Customs and Revenue Agency, Ottawa ON K1A 0L5.

If you require assistance to complete this return, please contact us at 954-0410 for local Ottawa calls (English), or at 954-6215 (bilingual). For toll-free long distance calls, dial 1-800-267-2384 (English), or 1-888-892-5667 (bilingual).

**Essential Information Required**

All questions should be answered. A *Yes* response requires completion of the applicable schedule.

- |   |                             |                              |   |
|---|-----------------------------|------------------------------|---|
| A. Did the charity own any assets on Day 1?   | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If the answer is <i>yes</i> , complete Schedule A.                  |
| B. (i) Did the charity receive any amount for which it issued an official donation receipt on or after Day 1?                     | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If the answer to either question is <i>yes</i> complete Schedule B. |
| (ii) Did the charity receive any amount from a registered charity on or after Day 1 and before Day 2?                             | <input type="checkbox"/> No | <input type="checkbox"/> Yes |   |
| C. Did the charity transfer any of its assets to a qualified donee (see definition on page 4) on or after Day 1 and before Day 2? | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If the answer is <i>yes</i> , complete Schedule C.                  |
| D. Did the charity expend any amount on or after Day 1 and before Day 2 on charitable activities carried on by it?                | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If the answer is <i>yes</i> , complete Schedule D.                  |
| E. On or after Day 1, did the charity make payments on debts outstanding on Day 1?  | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If the answer is <i>yes</i> , complete Schedule E.                  |
| F. Did the charity incur any fund-raising, administrative or other reasonable expenses on or after Day 1 and before Day 2?        | <input type="checkbox"/> No | <input type="checkbox"/> Yes | If the answer is <i>yes</i> , complete Schedule F.                  |

**Calculation**

	Amount entered from schedules
(a) the fair market value, on Day 1, of all the charity's assets (from Schedule A) . . . . . (a)	_____
(b) (i) the total of all gifts to the charity made on or after Day 1 for which official donation receipts were issued (sum of lines 1 and 2 from Schedule B) . . . . . (b) (i)	_____
(b) (ii) the total of all amounts received on or after Day 1 from registered charities not included in (b)(i) (sum of lines 3 and 4 from Schedule B) . . . . . (b) (ii)	_____
Gross Revocation Tax . . . . . Total (a + b(i) + b(ii)) . . . . . (1)	=====
Transfer this amount to the "Summary of Calculations" area on page 1.	
(c) the fair market value of all assets of the charity transferred by it to qualified donees (see definition on page 4) on or after Day 1 and before Day 2 (from Schedule C) . . . . . (c)	_____
(d) amounts expended by the charity on charitable activities carried on by it on or after Day 1 and before Day 2 (from Schedule D) . . . . . (d)	_____
(e) amounts paid by the charity on or after Day 1 in respect of bona fide debts of the charity that were outstanding on Day 1 (from Schedule E) . . . . . (e)	_____
(f) fund-raising, administrative and other reasonable expenses incurred by the charity on or after Day 1 and before Day 2 (from Schedule F) . . . . . (f)	_____
Allowable Deductions . . . . . Total (c + d + e + f) . . . . . (2)	=====
Transfer this amount to the "Summary of Calculations" area on page 1.	

**SCHEDULE A Assets**

**Note:**

The information to be given below is in respect of the fair market value of all assets owned by the charity on Day 1.

Type of Asset	Fair Market Value of Asset on Day 1
Cash on hand and in bank . . . . . 1.	_____
Amounts receivable (loans, mortgages, accounts receivable, etc.) . . . . . 2.	_____
Investments (excluding cash) . . . . . 3.	_____
Fixed assets (equipment, vehicles, land and buildings, etc.) . . . . . 4.	_____
All other assets (artworks, paintings, etc.) . . . . . 5.	_____
<b>TOTAL ASSETS</b> (add lines 1, 2, 3, 4, and 5)	
Enter this amount on line (a) of the "Calculation" area above . . . . .	=====

**SCHEDULE B Amounts Received for Which Official Donation Receipts Were Issued and Amounts Received from Other Registered Charities**

**Note:**

The information to be given below is in respect of all gifts for which the charity issued an official donation receipt and amounts received from registered charities on or after Day 1.

Amounts of cash gifts for which official receipts were issued . . . . . 1.	_____
Fair market value of all property other than cash for which official receipts were issued . . . . . 2.	_____
<b>Total official donation receipts</b> (Total of 1 + 2)	
Enter this amount on line (b)(i) of the "Calculation" area above . . . . .	=====
Total amounts of cash received from other registered charities not included in line 1 above . . . . . 3.	_____
Fair market value of all property other than cash received from other registered charities (not included in line 2 above) . . . . . 4.	_____
<b>Total received from registered charities</b> (Total of 3 + 4)	
Enter this amount on line (b)(ii) of the "Calculation" area above . . . . .	=====

**SCHEDULE C Assets Transferred to Qualified Donees**

**Definition**

Under the *Income Tax Act*, qualified donees are:

- registered charities,
- registered Canadian amateur athletic associations,
- registered national arts service organizations,
- housing corporations resident in Canada and exempt from Part I tax by paragraph 149(1)(i),
- municipalities in Canada,
- the United Nations or agencies thereof,
- universities outside Canada prescribed to be universities, the student body of which ordinarily includes students from Canada,
- charitable organizations outside Canada to which Her Majesty in right of Canada has made a gift during the taxation year or the 12 months immediately preceding that taxation year, and
- Her Majesty in right of Canada or a province.

**Note:**

The information to be given below is in respect of all assets, including cash, transferred to qualified donee(s) on or after Day 1 and before Day 2. If there is not enough space below, attach a list containing the information requested.

Name and Address of Qualified Donee	BN/Registration Number of Donee if a Registered Charity	Description of Transferred Asset	Fair Market Value on Day Asset Transferred to Donee

**Total of Assets Transferred to Qualified Donees**

Enter this amount on line (c) of the "Calculation" area on page 3 of return.

\_\_\_\_\_

**SCHEDULE D Expenditures on Charitable Activities**

**Note:** Give a brief description of the activities of the charity on or after Day 1 and before Day 2. Indicate amounts expended by the charity on charitable activities carried on by it within this period. Do not include debts paid, as these will be included in Schedule E. Do not include fund-raising costs or administrative expenses as these will be included in Schedule F.

Activity Description	Amount Expended
<b>TOTAL EXPENDED</b> - Enter this amount on line (d) of the "Calculation" area on page 3 of return.	_____

**SCHEDULE E Debts Paid**

**Note:** Provide a listing of all debts (by creditor) that were outstanding on Day 1 and that have been paid by the charity. List the six largest amounts and provide a total for the less significant amounts. Attach a list, by creditor, of these less significant amounts paid. (Amounts include interest and capital.)

Creditor - Name and Address	Amount Paid
1.	
2.	
3.	
4.	
5.	
6.	
7. Total of all other debts paid (from attached list)	
<b>TOTAL DEBTS PAID</b> Enter this amount on line (e) of the "Calculation" area on page 3 of return.	_____

**SCHEDULE F Expenses**

**Note:** Give a brief description of the reasonable expenses (including fund-raising and administrative) incurred by the charity on or after Day 1 and before Day 2

Activity Description	Amount Expended
Total fund-raising costs	1.
Administrative expenses	2.
Other reasonable expenses (attach a list of payees together with a brief description of expenditure)	3.
<b>TOTAL EXPENSES</b> (add lines 1, 2 and 3) Enter this amount on line (f) of the "Calculation" area on page 3 of return.	_____

**CERTIFICATION**

IT IS HEREBY CERTIFIED 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 representative	Name of authorized representative (Print or type)
_____	_____
Date	Position