



TAX RETURN WHERE REGISTRATION OF A CHARITY IS REVOKED

OTTAWA ON K1A 0L5

Identification

Name of Charity
Address
City
Province or territory Postal code

DO NOT USE THIS AREA

Former BN/Registration number RR

File 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, apartment number or lot and concession number)
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, apartment number or lot and concession number, R.R. number or PO Box number)
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? No Yes If Yes, complete Schedule 1.
- 82 Did the charity receive any income or gifts, or make any expenditures, after Day 1? No 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? No Yes If Yes, complete Schedule 3.
- 84 Did the charity have any outstanding debts on Day 1? No Yes If Yes, complete Schedule 4.
- 85 Did the charity transfer any property to eligible donees after Day 1? No 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
A - Gross revocation tax (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 - Allowable deductions (add lines 400 and 500)	102	\$.00
Revocation tax (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 Form T3010, *Registered Charity Information Return* 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	_____
Total property (add lines 111 to 115) (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	_____
Total Income (add lines 211 to 219)	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	_____
Total expenditures (add lines 251 to 261)	270	\$ _____

Net Income (line 220 minus line 270) (Transfer this amount to line 200 of the Summary of calculations)	280	\$ _____
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Total expenditures on charitable activities (see the guide)	290	\$ _____
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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
Total appropriations (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	
Total outstanding debts (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.

Documentary evidence, such as cancelled cheques, transfers of title to property, etc. must be provided to support each transfer to an eligible donee.

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 (Form T3010).
- 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 _____
(Receiving charity) (BN/registration number)

met all the criteria listed above and was therefore an eligible donee at the time the property listed below was transferred to it.

Name of authorized representative of eligible donee	Date
Signature	() Telephone number

Description of transferred property	Date of transfer	Eligible amount transferred
Total eligible amount transferred (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.