Canada Revenue Agency | Agence du revenu du Canada

Restore Help

REGISTERED CHARITIES
APPLICATION FOR DESIGNATION AS ASSOCIATED CHARITIES

All documents relating to Applications for Re-Designation are available to the public upon request.

Charities that gift more than half their income to other charities are designated as foundations.
A charitable organization that makes substantial gifts to another charity can avoid being re-designated as a foundation if it is "associated" with the other charity.

This application is for use by two or more registered charities, that have substantially the same charitable aim or activity, that want to be designated "associated" under subsection 149.1(7) of the *Income Tax Act*. See Information Circular 77-6 *Registered Charities: Designation as Associated Charities* for more information.

Complete Part I or **Part II, not both**, as applicable.

Part I is for charities where the relationship is that of a national, provincial, or regional body (principal charity) to registered charities that are chapters, branches, sections, parishes, congregations, or divisions of the principal charity that all want to be designated as associated with each other.

Part II is for two individual registered charities who want designation as associated charities (charitable aim/activity is substantially the same).

Part I – Relationship exists between principal charity and registered charities (associated)

Name of principal charity	Charity Registration number
	R R

Name of chapters, branches, sections, parishes, congregations, or divisions	Charity Registration number
	R R
	R R
	R R
	R R
	R R
	R R

If you need more space, continue on a separate sheet.

Part I – Certification
To be completed by a director/trustee or like official of the principal charity.
It is a serious offence under the *Income Tax Act* to provide false or deceptive information.

On behalf of the principal charity, I hereby apply to the Minister of National Revenue to designate the principal charity and each of the registered charities listed above as being associated with each other pursuant to subsection 149.1(7) of the *Income Tax Act*. I certify that the information given in this application and in any attached documents is, to the best of my knowledge, correct and complete.

I certify that each of the registered charities listed above is a chapter, branch, section, parish, congregation, or division of the principal charity and that the principal charity is authorized to act on behalf of the listed charities to have each of them designated as being associated with the others and with the principal charity.

Name of director/trustee or like official authorized on behalf of principal charity	
Signature	Date yyyy/mm/dd

- **Mail** the fully completed application to: Charities Directorate
  Canada Revenue Agency
  Ottawa ON K1A 0L5

Visit our Web site – Charities and Giving – **www.cra.gc.ca/charities**

(Ce formulaire existe en français)

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Part II – Two individual registered charities want designation as associated charities.
Use Part II if two independent charities share the same charitable aim or activity, and want to be designated as associated. If more than two charities are involved, use **a separate application under Part II for each pair.**

- Complete **Part A** if the relationship between the charities is ongoing (e.g., two similarly mandated healthcare organizations).
- Complete **Part B** below if the relationship is temporary and based on a joint project (e.g., two unrelated organizations carrying on a project or a joint venture).

Please note, regardless of the proposed length of a joint project or the nature of a shared charitable aim or activity, the designation of association may be subject to periodic review. The Minister may revoke the designation of association where the Minister feels the association is no longer justified or where there is evidence of abuse.

Name of principal charity A	Charity Registration number RR
Name of principal charity B	Charity Registration number RR

Part A – Application based on the established relationship between two charities:

- Describe the relationship between the two charities, including their shared aim(s) and/or activity(ies).
- Explain why the charities are seeking associated status.

Part B – Application based on a joint project:

- Describe the joint project, including the role each charity will play in its completion and its expected duration (i.e., start and end date).
- Explain why the charities are seeking associated status.

If you need more space, continue on a separate sheet.

Part II – Certification
To be completed by a director/trustee or like official of the principal charity.
It is a serious offence under the *Income Tax Act* to provide false or deceptive information.

We, the representatives of the above registered charities, hereby apply to the Minister of National Revenue to be designated as being associated pursuant to subsection 149.1(7) of the *Income Tax Act* and certify that the information given in this application and in any documents attached hereto is, to the best of our knowledge, correct and complete.	
Name of director/trustee or like official authorized on behalf of principal charity A	
Signature	Date yyyy/mm/dd
Name of director/trustee or like official authorized on behalf of principal charity B	
Signature	Date yyyy/mm/dd

- **Mail** the fully completed application to: Charities Directorate
  Canada Revenue Agency
  Ottawa ON K1A 0L5