

How can I learn more about a registered charity?

The Canada Revenue Agency (CRA) regulates charities registered under the *Income Tax Act* (the Act) in Canada. Under the Act, every registered charity must file an information return each year. The CRA posts information from a registered charity's information return online at www.cra.gc.ca/donors. The CRA will also mail printed copies of this information on request.

The return must be filed no later than six months after the end of the registered charity's fiscal period. It includes:

- basic information such as contact details;
- a list of directors/trustees or similar officials, with all the required information;
- details of assets and liabilities, as well as revenues and expenditures; and
- a list of qualified donees to which the registered charity gave funds (if applicable). Qualified donees include other registered charities, municipalities, and various other organizations. For more information on qualified donees, visit our Web site at www.cra.gc.ca/donors.

Filing an annual information return is a requirement of the Act. A registered charity that does not file its information return can lose its registered status. After losing its registered status, a charity can no longer issue official donation receipts for income tax purposes. Also, the charity may be liable to pay a revocation tax equal to the full value of any remaining assets.

If a charity's registration is revoked for failure to file its information return, it must meet certain requirements before it will be considered for re-registration.

For a complete list of registered charities in Canada, and for more information about the registered charity information return, visit our Web site at www.cra.gc.ca/donors.