

T3010 Review & Dec 1 - Session Video

CRA Reporting obligations

Completing Form T3010 Registered Charity Information Return

T1235 -Directors/Trustees and Like Officials Worksheet

T1236-Qualified donees worksheet / Amounts provided to other organizations

Completing the T3010 online



Society of Saint Vincent de Paul
Toronto Central Council

Please click on the above [Dec 1 Session Video](#) to watch the session in YouTube

CRA REPORTING OBLIGATIONS-Continued

Checklist of Annual Reporting to CRA

Checklist

A charity's complete annual information return includes:

- Form T3010, Registered Charity Information Return, and all applicable schedules
- a copy of the charity's financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet
- Form T1236, Qualified donees worksheet/Amounts provided to other organizations (if applicable)
- Form T2081, Excess Corporate Holdings Worksheet for Private Foundations (if applicable)

If financial statements are not included, the charity's registration may be revoked.

A list of items reported in Line 5050 of the T3010 "Total Amount of gifts made to all qualified donees"



CRA REPORTING OBLIGATIONS - Continued

Consequences of not Filing T3010

- Revocation of charitable status
- Cannot issue receipts
- Lose benefits of registered status (i.e. Exempt from paying income tax)
- May not be able to reregister
- \$500 penalty



CRA REPORTING OBLIGATIONS - Continued

Available Resources

Resource	Link/Contact Information
T4033-Completing Form T3010 Registered Charity Information Return	https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4033.html
T3010 checklist	https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/checklists-charities/t3010-checklist-avoid-common-mistakes-when-filing-your-return.html
Charities and giving-Services and information	https://www.canada.ca/en/services/taxes/charities.html



CRA REPORTING OBLIGATIONS – Continued

Available Resources

Resource	Link/Contact Information
Subscribe to a Canada Revenue Agency electronic mailing list	https://www.canada.ca/en/revenue-agency/news/e-services/canada-revenue-electronic-mailing-lists/subscribe-a-canada-revenue-agency-electronic-mailing-list.html
Toronto Central Council (TCC) staff	Louise Coutu, Executive Director Email: lcoutu@ssvptoronto.ca Liza Gowe, Director of Finance, Email: lgowe@ssvptoronto.ca
Ontario Non-Profit Network—subscribe to ONN E-News	https://theonn.us17.list-manage.com/subscribe?u=cf59c73065cb8f4354e5408be&id=162942603d
Carters Professional Corporation (Carters)	http://www.carters.ca/index.php?page_id=109



Society of Saint Vincent de Paul
Toronto Central Council

CRA REPORTING OBLIGATIONS - Continued

**T3010
Reporting
Deadline**

No later than six months after the end of the charity's fiscal period

With a December 31, 2022 fiscal year end the T3010 due date is

June 30, 2023



Society of Saint Vincent de Paul
Toronto Central Council

Confirmation of Annual Information Return Filing

from page 18 of T4033

- You will receive a Confirmation of Annual Information Return Filing either through the My Business Account portal or by mail.
- To confirm that we have posted the correct information, go to canada.ca/charities-list.



Society of Saint Vincent de Paul
Toronto Central Council

How do I adjust an information return?

from page 18 of T4033

- If you need to change information in your charity's information return after you have filed it, complete Form T1240, Registered Charity Adjustment Request, then log in to My Business Account and submit the form through "Adjust a return." Alternatively, you can mail it to the address on the form, or fax it to us at 613-957-8925.
- Keep a copy for the charity's records.



Society of Saint Vincent de Paul
Toronto Central Council

Completing Form T3010 Registered Charity Information Return

Link to the T4033

<https://www.canada.ca/content/dam/cra-arc/formspubs/pub/t4033/t4033-21e.pdf>



Society of Saint Vincent de Paul
Toronto Central Council

 Canada Revenue Agency Agence du revenu du Canada

Completing Form T3010 Registered
Charity Information Return

T4033(E) Rev. 21



Section A: Identification

from page 1 of the T3010

1. Charity Name
2. Fiscal period ending December 31, 2021
3. BN/registration number i.e. 12345 6789 RRXXXX
4. Web address (if applicable)

A1-Line 1510 Was the charity in a subordinate position to a head body?

A2-Line 1570 Has the charity wound-up, dissolved, or terminated operations?

A3-Line 1600 Is the charity designated as a public foundation or private foundation?



Society of Saint Vincent de Paul
Toronto Central Council

Section B: Directors/trustees and like officials

pages 1 to 3 of T3010

B1

All charities must complete Form **T1235**, Directors/Trustees and Like Officials Worksheet. Only the public information section of the worksheet is available to the public.



Society of Saint Vincent de Paul
Toronto Central Council

Section C: Programs and general information- Continued

pages 1 – 3 of T3010

C1-Line 1800

Was the charity active during the fiscal period?

C2

Describe all ongoing and new charitable programs the charity carried on during this fiscal period to further its purpose(s)



Society of Saint Vincent de Paul
Toronto Central Council

Section C: Programs and general information

C1-Line 1800

Was the charity active during the fiscal period?

C2

Describe all ongoing and new charitable programs the charity carried on during this fiscal period to further its purpose(s)

C3-Line 2000

Did the charity make gifts or transfer funds to qualified donees or other organizations?

If yes, you must complete Form **T1236**, Qualified donees worksheet/Amounts provided to other organizations.



Society of Saint Vincent de Paul
Toronto Central Council

Section C: Programs and general information- Continued

pages 1 to 3 of T3010

C11-Line 4000

Did the charity receive any non-cash gifts for which it issued tax receipts?
If yes, you must complete **Schedule 5, Non-cash gifts.**



Society of Saint Vincent de Paul
Toronto Central Council

Section D: Financial information

page 3 of T3010

Fill out either **Section D** or **Schedule 6**, Detailed financial information.

If any of the following applies to the charity, complete Schedule 6 instead of Section D:

- (a) The charity's revenue exceeds \$100,000.
- (b) The amount of all property (for example, investments, rental properties) not used in charitable activities was more than \$25,000.
- (c) The charity had permission to accumulate funds during this fiscal period.



Society of Saint Vincent de Paul
Toronto Central Council

Section E: Certification

page 4 of T3010

The T3010 return must be signed by a person who has authority to sign on behalf of the charity.



Society of Saint Vincent de Paul
Toronto Central Council

Section F: Confidential data

page 4 of T3010

F1

Physical address of the charity and the address in Canada for the charity's books and records.

F2

Name and address of individual who completed this return



Society of Saint Vincent de Paul
Toronto Central Council

Checklist

page 4 of T3010

- Form T3010, Registered Charity Information Return, and all applicable schedules
- a copy of the charity's financial statements
- Form T1235, Directors/Trustees and Like Officials Worksheet
- Form T1236, Qualified donees worksheet/Amounts provided to other organizations (Applicable if Line 2000 was 'Yes')



Society of Saint Vincent de Paul
Toronto Central Council

Schedule 1 - Foundations

page 5 of T3010

- N/A for Society Conferences and Particular Councils



Society of Saint Vincent de Paul
Toronto Central Council

Schedule 2 - Activities outside Canada

page 5 of T3010

- If you complete this section, you must answer yes to question C4
- For more information, go to canada.ca/charities-giving and see Guidance CG-002, Canadian registered charities carrying on activities outside Canada



Society of Saint Vincent de Paul
Toronto Central Council

Schedule 3 - Compensation

page 7 of T3010

- If you complete this section, you must answer yes to question C9
- N/A for Society Conferences and Particular Councils



Society of Saint Vincent de Paul
Toronto Central Council

Schedule 4 - Confidential data

page 7 of T3010

- If you complete this section, you must answer yes to question C10
 1. Information about external fundraisers
 2. Information about donors not resident in Canada



Society of Saint Vincent de Paul
Toronto Central Council

Schedule 5 - Non-cash gifts

- If you complete this section, you must answer yes to question C11

1 Select all types of non-cash gifts received for which a tax receipt was issued:

500 Artwork/wine/jewellery

505 Building materials

510 Clothing/furniture/food

515 Vehicles

520 Cultural properties

525 Ecological properties

530 Life insurance policies

535 Medical equipment/supplies

540 Privately-held securities

545 Machinery/equipment/
computers/software

550 Publicly traded securities/
commodities/mutual funds

555 Books

560 Other

565 Specify:

2 Enter the total amount of tax-receipted non-cash gifts **580** \$



Schedule 6 - Detailed financial information

pages 8 and 9 of T3010

- Fill out this schedule if any of the following applies to the charity:
 - (a) The charity's revenue exceeded \$100,000.
 - (b) The amount of all property (for example, investments, rental properties) used in charitable activities was more than \$25,000.
 - (c) The charity had permission to accumulate funds during this fiscal period.



Society of Saint Vincent de Paul
Toronto Central Council

T1235-Directors/Trustees and Like Officials Worksheet



Canada Revenue Agency / Agence du revenu du Canada

Directors/Trustees and Like Officials Worksheet

Protected B when completed

You **must** give us complete information for each director/trustee and like official who, at any time during the fiscal period of this return, was a member of the charity's board of directors/trustees. Directors/trustees and like officials are persons who govern a registered charity. See the reverse for information on filling out this form.

Total number of directors/trustees and like officials: Charity name: Business number: Return for fiscal period ending (YYYY/MM/DD):

Note: If you would like these individuals to have the authority to communicate with the CRA on behalf of your charity, their name must also appear as an owner for your Business Number (BN). For more information, go to canada.ca/charities-giving, select "Operating a registered charity," then "Making a change to your organization" and see "Change director."

Public information				Confidential data					
Last name:		First name:		Initial:		Residential address – Street number and name:			
Term ▶ Start date (Y/M/D):		End date (Y/M/D):		City:		Prov/Terr:		Postal code:	
Position:		At arm's length with other Directors?		<input type="checkbox"/> Yes <input type="checkbox"/> No		Phone number		Date of birth (Y/M/D):	



Society of Saint Vincent de Paul
Toronto Central Council

T1236-Qualified donees worksheet / Amounts provided to other organizations

Qualified donees worksheet / Amounts provided to other organizations

Registered charities can make gifts to qualified donees. Enter the required information for gifts made to each qualified donee or other organization. See the reverse for information on filling out this form.

Important: If you submit this form, you **must** answer **Yes** to question C3 in Form T3010 Charities information return for the same fiscal period.

Charity name:	BN: (9 digits, 2 letters, 4 digits. Example: 123456789RR0001)
---------------	---

Return for fiscal period ending:

Year	Month	Day

Total number of qualified donees/other organizations:

Agree total amount of gifts to Line 5050 in Section D or Schedule 6

Name of organization:		<input type="checkbox"/> Yes <input type="checkbox"/> No
BN/Registration number: <input style="width: 100px;" type="text"/> RR	City and Prov/Terr: <input style="width: 100px;" type="text"/>	Country: <input style="width: 100px;" type="text"/>
Amount of non-cash gifts \$ <input style="width: 100px;" type="text"/>	Total amount of gifts \$ <input style="width: 100px;" type="text"/>	



Completing the T3010 online


If your conference or Particular council has a Charity Registration number that falls under National you will have to complete National's form and submit it to National (132410671 RRXXXX)

The Steps for obtaining online access are on Nationals form

<https://svdptoronto.org/wp/wp-content/uploads/2020/01/Filing>Returns-Online-2019-11.pdf>



Society of Saint Vincent de Paul
Toronto Central Council

 Society of Saint Vincent de Paul • Société de Saint-Vincent de Paul
National Council of Canada • Conseil national du Canada

9.7.2 Access to the CRA NETFILE for a conference or council representative
Returns (e.g. T3010) can be filed electronically with NETFILE, by TELEFILE, or on paper.

NETFILE is an online filing service that allows registrants to file their returns directly to the Canada Revenue Agency (CRA).

Step 1: To access the conference or council's CRA account online, the representative needs to obtain a repID. To obtain a repID, the representative registers online here: <https://www.canada.ca/en/revenue-agency/services/e-services/represent-a-client.html>

Instructions: <https://www.canada.ca/en/revenue-agency/services/e-services/represent-a-client/about-represent-a-client.html#e3>

Step 2: Enter the information in form below and send it to the National Office.

Conference or council name:

Account number: RR
 RT
 RP

President name:

Representative name and position:

RepID:

Email address: Telephone number:

President signature Date Representative signature Date

Step 3: The SSVF-National Office will give the representative access to the conference or council's CRA account and an email will be sent to the representative.

Step 4: Log in [Represent a Client](#), enter BN# 132410671 and click on *File a return* under the appropriate account.

Additional Information:
For more information on the T3010 form click here: <https://www.canada.ca/en/revenue-agency/services/charities/doing-charities/operating-a-registered-charity/t3010-charity-return-overview.html>

Society of Saint Vincent de Paul - National Council of Canada
2463 Innes Road, Ottawa, ON K1B 3K3
Tel: (613) 837-4363, Toll-free : 1-866-997-7787 (1-866-997-SSVP), Fax: (613) 837-7375
national@ssvp.ca

Completing the T3010 online - continued

If your conference or Particular council does not have Charity Registration number that falls under National you will require a repID. To obtain a repID you can register here

<https://www.canada.ca/en/revenue-agency/services/e-services/represent-a-client.html>



Society of Saint Vincent de Paul
Toronto Central Council

Advantages of filing using digital services-from CRA's website

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/t3010-charity-return-filing-information.html>

- The form is broken down into sections that you complete at your leisure.
- You will only be asked for additional information on certain items depending on whether you say yes or no to previous questions, or check certain items on a list.



Society of Saint Vincent de Paul
Toronto Central Council

Advantages of filing using digital services-from CRA's website-continued

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/t3010-charity-return-filing-information.html>

Progress bars and status indicate which sections you've completed, started, or haven't started yet.

Your progress			
Section	Progress	Status	Action
Basic information sheet	<div style="width: 100%;"></div>	Complete	Review
Section A - Identification	<div style="width: 100%;"></div>	Complete	Review
Section B - Directors/Trustees and Like Officials	<div style="width: 25%;"></div>	Incomplete	Continue
Section C - Programs and general information	<div style="width: 100%;"></div>	Complete	Review
Section D - Financial information	<div style="width: 0%;"></div>	Not Started	Start
Schedule 1 - Foundations	<div style="width: 0%;"></div>	Not required	Start
Schedule 2 - Activities outside Canada	<div style="width: 0%;"></div>	Not required	Start
Schedule 3 - Compensation	<div style="width: 0%;"></div>	Not required	Start
Schedule 4 - Confidential data	<div style="width: 0%;"></div>	Not required	Start
Schedule 5 - Non-cash gifts	<div style="width: 0%;"></div>	Not Started	Start
Schedule 6 - Detailed financial information	<div style="width: 0%;"></div>	Not required	Start



Society of Saint Vincent de Paul
Toronto Central Council

Advantages of filing using digital services-from CRA's website-continued

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/t3010-charity-return-filing-information.html>

- Start and stop the return at any time. Clicking “next” saves the information up to that point.
- Multiple individuals can work on it.
- Review and change a section at any time.



Society of Saint Vincent de Paul
Toronto Central Council

Advantages of filing using digital services-from CRA's website-continued

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/t3010-charity-return-filing-information.html>

- You can print the return for your records once it's been submitted.
- No more postmarks. The date you click submit is the date we officially receive it.



Society of Saint Vincent de Paul
Toronto Central Council

QUESTIONS



Please click the [Dec. 1 Session Video](#) to watch the session in You Tube



Society of Saint Vincent de Paul
Toronto Central Council