

CHARITY AS A LEGAL ENTITY

A registered charity that is constituted federally, provincially, or territorially must meet other specific requirements (in addition to the requirements of the CRA) in order to maintain its status as a legal entity. A registered charity should check with the relevant authorities to verify these additional requirements. (Refer to the links provided below.)

CHECKLIST

Has the charity checked with the relevant authorities such as Industry Canada or the provincial/territorial registrar to verify the following requirements:

- Annual returns and/or fees. These may be required to keep the charity's status as a legal entity current if the charity is constituted federally, provincially, or territorially. These annual returns are in addition to the CRA filing requirement for the T3010 registered charity information return.
- Governing documents (constitution, letters patent, etc.). Changes to the charity's name, list of directors, bylaws, etc., must be recorded with the relevant authorities in addition to the CRA.

ADDITIONAL REQUIREMENTS/RESTRICTIONS

Although these are not regulated by the CRA, nor are they requirements for maintaining charitable registration, the charity should check with the relevant authorities, such as Industry Canada or the provincial/territorial registrar, to see if they apply:

- fundraising activities - licences and/or permits may be required. There may also be restrictions on the use of commercial fundraisers and/or third-party fundraisers;
- gaming and lottery activities - licences and/or permits may be required;
- charitable property - there may be restrictions on their use, as well as reporting requirements;
- duties of directors/trustees - there may be legal requirements to execute fiduciary responsibilities;
- changes to the charity's address, telephone number, contact person, etc. - these should be recorded with the relevant authorities in addition to the CRA.