

Filing Checklist for Registered Charities Operating in Alberta

This checklist sets out some of the more common and important filings that registered charities incorporated in Alberta must make to the government of Alberta and to the Canada Revenue Agency (CRA). The list is not comprehensive and is meant for general information only. It does not include the reporting requirements for registered charities incorporated under the *Canada Corporations Act* (or the forthcoming *Canada Not-for-Profit Corporations Act*) and those operating in Alberta but not incorporated under Alberta legislation.

Registered Charities in this checklist refer to organizations that are registered with the CRA under the *Income Tax Act*. Some of the filings are dependent on how a charity is incorporated. **Registered** charities should consult their legal counsel, financial advisors, Service Alberta or the Canada Revenue Agency if they have questions or concerns.

To use this checklist, first determine how your charity was incorporated and choose the filing requirements that are applicable to you.

WHO	WHAT	WHEN	WHY	MORE INFORMATION
Registered	Society Annual	Annually, within	To maintain the	To be filed with Service Alberta
Charities	Return Form REG	one month of	status of the	
incorporated	3185; along with	the registration	organization as	www.servicealberta.ca/840.cfm
under the Societies	audited financial	anniversary date	a provincially	
Act (Alberta)	statements		registered	
			corporation	
Registered	Changes to	Within 15 days	To provide	To be filed with Service Alberta
Charities	address, directors,	of making the	up-to-date	
incorporated	name, and	change	information for	www.servicealberta.ca/840.cfm
under the Societies	amendments to		the public and	
Act (Alberta)	purposes/objects		the provincial	
	or bylaws		government	
Registered	Annual Return	Annually; usually	To maintain the	To be filed with Service Alberta
Charities	Form REG 3062	one month from	status of the	
incorporated	along with audited	registration	organization as	www.servicealberta.ca/848.cfm
under the <i>Alberta</i>	balance sheet and	anniversary date	a registered non-	
Companies Act	auditor's report		profit company	
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WHO	WHAT	WHEN	WHY	MORE INFORMATION
Registered	Changes to name,	Within 15 days	To provide up-to-	To be filed with Service Alberta
Charities	capital or bylaws	of making the	date information	
incorporated	must be done in	change	for the public and	www.servicealberta.ca/848.cfm
under the Alberta	accordance with		the provincial	
Companies Act	Part 9 of the		government	
	Companies Act.			
All Registered	There is a separate	Must be obtained	To assist ALGC	aglc.ca/charitiesandnonprofit/
Charities using	application form	before a gaming	in monitoring the	default.asp
gaming activities	for each of	activity is	use of gaming	
to raise funds	bingos, casinos,	undertaken;	proceeds by	
(bingos, casinos,	pull tickets and	Must file	charities	
pull tickets and	raffles.	a financial		
raffles) in Alberta		report with the		
		Alberta Liquor		
		and Gaming		
		Commission		
		(ALGC) for each		
		gaming license,		
		within 60 days		
		of mailing of		
		reporting forms		
		from ALGC.		
All Registered	Charities are	Complete	To protect	Application Form
Charities	required to	financial records	the public and	www.servicealberta.ca/pdf/
engaging in	register under	for the year	to monitor	Forms/CONP0030.pdf
fundraising	the Charitable	that fundraising	fundraising	
activities in	Fund-raising Act	activities took	practices and to	Records
Alberta	if they intend	place.	provide financial	www.servicealberta.ca/pdf/
	to raise or have	Records have	information	tipsheets/Charitable_Fund-
	raised \$25,000	to be kept for	about money	raising.pdf
	or more in gross	at least 3 years	raised.	
	contributions in a	thereafter.		
	year from non-			
	members.			
All Registered	Registered	Annually, within	To report on	To be filed with the CRA
Charities	Charity Annual	6 months from	charitable	
	Information	the end of each	activities and	Failure to file may result in
	Return commonly	fiscal period	finances; Filing	revocation of charitable status.
	referred to as		of this return	
	Form T3010		is necessary to	www.cra-arc.gc.ca/chrts-gvng/
	(CRA)		retain federal	chrts/prtng/rtrn/flngb-eng.html
			registered charity	
			status	



WHO	WHAT	WHEN	WHY	MORE INFORMATION
All Registered Charities	Charitable receipting by issuing official donation receipts under the <i>Income Tax Act</i>	Official donation receipts must be issued by Feb. 28 of the calendar year that follows the year of donations.	To allow donors to claim charitable donations when filing their income tax returns	www.cra-arc.gc.ca/chrts-gvng/ chrts/prtng/rcpts/menu-eng. html www.charitycentral.ca/receipting
All Registered Charities	Goods and Services/ Harmonized Sales Tax.	Annually, but charities may elect to file monthly or quarterly returns (unless organization qualifies for an exemption)	To comply with provisions of the Income Tax Act	Forms GST 34 and GST 62 www.cra-arc.gc.ca/chrts-gvng/ chrts/chcklsts/gsthst-cfc-eng. html Call 1-800-959-5525 (toll free)
All Registered Charities with paid employees	Payroll (E.I & CPP) deductions	As determined by the CRA. For example, if the charity is a regular remitter, it must remit its deductions to the CRA on or before the 15th day of the month following the month in which deductions were made.	To comply with the tax legislation	www.cra-arc.gc.ca/E/pub/tg/t4001/t4001-e.html The directors of a charity may be personally liable for any amounts not properly deducted or for amount deducted but not remitted to the CRA.
All Registered Charities with paid employees	Income tax form T4: employment income	Annually, on or before February 28 of every year for the previous calendar year.	To assist paid employees in filing their personal income tax returns.	www.cra-arc.gc.ca/tx/bsnss/ tpcs/pyrll/rtrns/t4/rtrn/menu- eng.html

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www.charitycentral.ca/docs/abfiling-en.pdf