

Filing Checklist for Registered Charities Operating in British Columbia

This checklist sets out some of the more common and important filings that registered charities incorporated in British Columbia (B.C.) must make to the Government of British Columbia 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 not incorporated in B.C. but are operating in B.C.

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, B.C Registry Services 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 ones that are applicable to you.

WHO	WHAT	WHEN	WHY	MORE INFORMATION
Registered	Annual Report	Annually, within	To maintain the	Form 11 is available online at
Charities	(Form 11)	30 days after the	status of the	
incorporated		Society's annual	organization as	www.bcregistryservices.gov.
under the		general meeting.	a provincially	bc.ca/sites/bcreg/corppg/
Society Act (B.C.)		Annual meetings	registered Society.	societies/index.page?
		must be held at		
		least once every		If a society fails to file its annual
		calendar year and		report for 2 years, the Registrar
		not more than		may strike the society from the
		15 months after		Register and dissolve it.
		the adjournment		
		of the previous		
		annual meeting.		
Registered	Change in	Must be filed	To provide up-to-	To be filed with B.C. Corporate
Charities	Directors other	without delay.	date information	and Personal Properties
incorporated	than at an Annual		for the public and	Registries by mailing to:
under the	General Meeting		the provincial	
Society Act (B.C.)	(Form 7)		government	PO Box 9431 Stn Prov Govt
				Victoria B.C. V8W 9V3



WHO	WHAT	WHEN	WHY	MORE INFORMATION
Registered	Change in Address	Notice of	All government	To be filed with B.C. Registry
Charities	for Society	Change of	communications,	Services. Visit
incorporated	(Form 5)	Address must be	notices, and the	
under the		made without	Annual Report	www.bcregistryservices.gov.bc.ca
Society Act (B.C.)		delay and the	reminder will be	
		change takes	mailed to this	The address must include a
		effect the day	address. This	physical address and postal code.
		after notice	address is also	A P.O. box number alone will not
		is filed with	where documents	suffice.
		the Registrar's	can be served.	
		Office.		
Registered	Change in	The change	To provide up-to-	To be filed with B.C. Registries.
Charities	Constitution/	becomes	date information	Mail in duplicate to:
incorporated	Bylaws. Use a	effective	for the public and	P.O. Box 9431 Stn. Prov Govt
under the	Special Resolution	only after the	the provincial	Victoria BC V8W 9V3
Society Act (B.C.)	form (Form 10)	Registrar has	government	or take to
		accepted them		2nd Floor, 940 Blanshard St.
		for filing.		Victoria, B.C.
All Registered	The Gaming	Must be obtained	To assist the	Contact:
Charities in	Policy and	before a gaming	Branch in	www.pssg.gov.bc.ca/gaming/
British Columbia	Enforcement	activity is	monitoring the	licences/index/htm
using gaming	Branch of the	undertaken. The	use of gaming	
activities to raise	Ministry of	Gaming Policy	proceeds by	Each type of fund-raising event
funds	Public Safety and	and Enforcement	community	has different reporting timelines;
	Solicitor General	Branch will	organizations	check for your specific event.
	has application	respond within		
	forms for different	3 working days		Generally, organizations must file
	classes (A,B or D)	of receipt of the		a Gaming Event Revenue Report
	of licenses and	application.		within 60 days of the expiry of
	specific games			each gaming event license.
	such as bingos,			
	raffles, poker			
	games etc.			
All Registered	Registered	Annually, within 6	To report on	To be filed with CRA
Charities	Charity Annual	months from the	charitable	
	Information Return	end of each fiscal	activities and	Failure to file may result in
	commonly referred	period	finances; Filing	revocation of charitable status.
	to as Form T3010		of this return is	
	(CRA)		necessary to retain	www.cra-arc.gc.ca/chrts-gvng/
			federal registered	chrts/prtng/rtrn/flngb-eng.html
			charity status.	



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

Canada Production of this tipsheet has been made possible by a financial contribution from the Canada Revenue Agency.

www.charitycentral.ca/doc/bcfiling-en.pdf