

Filing Checklist for Registered Charities Operating in Manitoba

This checklist sets out some of the more common and important filings that registered charities incorporated in Manitoba must make to the Government of Manitoba 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 Manitoba but are operating in Manitoba.

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, Manitoba Companies Office or the Canada Revenue Agency if they have questions or concerns.

WHO	WHAT	WHEN	WHY	MORE INFORMATION
Registered	Annual Return of	Annually, by	To maintain the	Forms are available online at
Charities	Information	the last day of	status of the	
incorporated		the anniversary	organization as	www.companiesoffice.gov.mb.ca
under The		month of	a provincially	
Corporations Act		incorporation	registered	Failure to file the Annual Return
(Manitoba)			corporation	of Information for 2 consecutive years results in dissolution of the company or cancellation of
D : 1	01	W. 1 . 45 1	1	registration.
Registered	Changes to	Within 15 days	To provide up-to-	To be filed with the Director,
Charities	Directors (Form	of making the	date information	Manitoba Companies Office
incorporated	6) and Change of	change	for the public and	
under The	Registered Office		the provincial	www.companiesoffice.gov.mb.ca
Corporations Act	(Form 3)		government	
(Manitoba)				



WHO	WHAT	WHEN	WHY	MORE INFORMATION
Registered	Changes to	Within 6 months	To provide up-to-	For forms and instructions visit
Charities	Articles (Form	of the date of	date information	
incorporated	10) or Restated	the resolution	for the Director	www.companiesoffice.gov.mb.ca
under The	Articles (Form	authorizing the	of Companies	
Corporations Act	17-1)	amendment	and for the	and click on Forms
(Manitoba)			public	
All Registered	Registered	The	To provide the	The application form for the
Charities	Charities must file	authorization	government	Authorization can be found at:
engaging in	an application for	must be obtained	with information	
fundraising	an Authorization	before any	about charitable	www.gov.mb.ca/fs/cca/cpo/
activities in	to Solicit Funds	fundraising	fundraising and	forms/solicit_funds_application.
Manitoba.	under the <i>Charities</i>	activity is	to protect the	pdf
	Endorsement Act	undertaken.	public	
	(Manitoba),	Once		
	along with the	granted, the		
	Charity's most	Authorization		
	recent financial	is valid for one		
	statement.	year.		
All Registered	The Manitoba	Must be	To assist MGCC	Application for license forms,
Charities in	Gaming Control	obtained before	in monitoring the	financial reporting forms and
Manitoba raising	Commission	a gaming activity	use of gaming	instructions can be found at
funds through	(MGCC) has	is undertaken.	proceeds by	
gaming activities	a separate	Charities should	charities	www.mgcc.mb.ca/charitable_
such as bingos,	application form	allow 4 to 6		main.html
raffles, breakopen	for a licence to	weeks to process		
tickets and Texas	hold bingos,	applications.		Members of the Audit or
Hold'em events.	raffles, breakopen	There are		Inspections Department of the
	tickets and Texas	different		MGCC will help with financial
	Hold'em Poker	financial		reporting.
	Tournament	reporting forms		
	Events. The	for each event.		Phone toll-free 1-800-782-0363
	MGCC may also			or look at the Financial Report
	require copies of			Instructions Guides found online
	meeting minutes,			at
	bank statements,			
	a membership			www.mgcc.mb.ca/financial_
	list and details of			instructions.html
	prize guarantees,			
	among other			
	documents.			



WHO	WHAT	WHEN	WHY	MORE INFORMATION
All Registered	Under the Charities	Agreement must	To protect the	Contact Manitoba Family
charities in	Endorsement Act	be filed with	public and the	Services and Consumer Affairs.
Manitoba, using	(Manitoba), the	the Registrar of	charity using	
a fundraising	application for an	Charities before	the fund-raising	www.consumers@gov.mb.ca
business	Authorization to	any solicitations	business	
(promotional	Solicit Funds must	begin.		
agency) to solicit	include a copy of			
funds.	the contract with			
	the fundraising			
	business/			
	promotional			
	agency, and the			
	contract must			
	include a clause			
	wherein the			
	promotional			
	agency agrees			
	to provide the			
	Bureau with a			
	complete, audited			
	statement of			
	the authorized			
	fundraising			
	activity within			
	90 days after the			
	fundraising event,			
	along with the			
	Charity's most			
	recent financial			
	statements.			
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 All Registered	Charitable receipting by issuing official donation receipts under the <i>Income Tax Act</i> Goods and	Official donation receipts must be issued by Feb. 28 of the calendar year that follows the year of donations. Annually,	To allow donors to claim charitable donations when filing their income tax returns To comply with	www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rcpts/menu-eng.html www.charitycentral.ca/receipting Forms GST 34 and GST 62
Charities	Services/ Harmonized Sales Tax.	but charities may elect to file monthly or quarterly returns (unless organization qualifies for an exemption)	provisions of the Income Tax Act	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 the 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 amounts deducted but not remitted to the CRA.
All Registered Charities with paid employees	Income Tax Form T4: employment income	Annually, on or before February 28th every year for the preceding 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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