



Application checklist results

Based on your answers, here is your personal checklist with all of the documents you need to send with your Form T2050, Application to Register a Charity Under the Income Tax Act. This checklist also includes important messages about activities your organization plans to carry on. Unless otherwise indicated, please provide **copies** of the original documents.

You have indicated that your organization is incorporated in Manitoba under the Corporations Act.

Required documents:

- **Articles of incorporation** (without Share Capital) stamped by the Director of the Corporations Branch, Companies office
- **Certificate of good standing** or its equivalent if your organization was incorporated more than 5 years ago or is applying for re-registration

Note: Your organization must restrict its activities at Article 5 of the Articles of incorporation.

If amendments were made to your constitution or by-laws, also send us:

- **Special resolution** stamped by the Director of the Corporations Branch

For more information, go to [Incorporation documents](#).

You have indicated that you can describe all the activities (programs) of your organization in enough detail for the Charities Directorate to determine if they are charitable.

To qualify as a registered charity, an organization must show in its application that it devotes all of its resources (funds, personnel, and property) to charitable activities that directly further its charitable purposes. The purposes describe the aim or main intent of your organization. The activities describe how your organization will accomplish its purposes. It is your

responsibility to show that your organization qualifies for charitable registration. If there is not enough detailed information regarding your organization's activities (current or proposed) the Charities Directorate will not be able to make a decision and your organization will not be registered.

Required information:

- Q. 11a on the T2050 application form must clearly describe the activities that will achieve **each** of your organization's formal purposes. Provide as much detailed information as possible.

Required documents:

- Attach minutes of meetings, newspaper articles, website information, videos, CDs, fundraising materials, pamphlets, brochures, and any other documents/media that will allow the Charities Directorate to determine if your activities are charitable (for example, selection criteria, books and records, pamphlets, or business plans).

For more information, go to [Describing your activities](#).

You have indicated that your organization will receive funds or generate income through various activities.

Registered charities often depend on donations to carry on their charitable activities. This means that a portion of their resources will be used for fundraising to support their charitable work. Registered charities need to be transparent and conduct their fundraising within acceptable limits. For more information, see CG-013, Fundraising by registered charities.

A charity may carry on related business activities that promote its charitable purposes. The term **related business** means a business that is linked and subordinate to the charity's charitable purpose(s); or is unrelated to the charity's purpose(s) but run substantially (90%) by volunteers. For more information see [Policy Statement CPS-019, What is a related business?](#)

Required information:

- Q13 on the T2050 application form must clearly describe each activity, including what will be done and when and how often it will take place.

- Indicate the percentage of the people involved in this activity that are not compensated (such as volunteers, coop students).

Required documents:

- Provide any supporting documents including any minutes of meetings, newspaper articles, website information, videos, CDs, fundraising materials, pamphlets, brochures, and any other documents/media.

You have indicated that your organization currently does not own or plan to own real property (land or building).

If you later decide to own property and your organization is governed by a constitution, you may need to incorporate or have the property held by a trust. You should get legal advice before acquiring any real property.

You have indicated that your organization has been in operation for more than one year.

Required documents:

- **Your organization's most recent financial statements**

Required information:

- **A proposed budget covering a twelve month period** in Q17 a) on the T2050 application form, no matter how long you have been in operation. You must clearly show actual or anticipated revenue, expenditures (including expenditures on charitable activities, management and administration), assets and liabilities.

For more information, go to [Financial statements](#).

You have indicated that you will not have an authorized representative for your organization.

If you later decide to add an authorized representative to your file, go to [Represent a Client](#) for more information.

Important messages

Note

If you need more space while completing the T2050 application form, include additional pages as needed. If you need more space for Part 5, Information about the organization's officials, photocopy this part and include additional pages as needed.

- Is another organization currently issuing receipts on your behalf? **Caution:** A registered charity cannot lend its registration number to another organization for receipting purposes. A charity that lends its registration number risks losing its charitable registration.

Common errors which will cause your application to be returned:

- missing dates of birth for directors, trustees and like officials in Part 5
- insufficient description of activities in Part 3
- missing application pages
- missing signatures and dates on documents
- missing budget information
- missing required documents

To apply, complete Form T2050, Application to Register a Charity Under the Income Tax Act.

Follow the instructions in Guide T4063, Registering a Charity for Income Tax Purposes.

Mail your completed application to:

Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5

This checklist is for your use only. Do not mail it to the Charities Directorate with your application form.

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