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### Qualified Donees Worksheet / Amounts Provided to Other Organizations

Registered charities may make gifts to qualified donees. Provide the required information for each gift made to other organizations. See the reverse for explanations of the terms used.

**Total number of Qualified Donees/Other Organizations:**

Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: <span style="margin-left: 20px;">RR</span>	City and Prov/Terr:		
Amount of enduring property	\$	Amount of specified gifts	\$
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: <span style="margin-left: 20px;">RR</span>	City and Prov/Terr:		
Amount of enduring property	\$	Amount of specified gifts	\$
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: <span style="margin-left: 20px;">RR</span>	City and Prov/Terr:		
Amount of enduring property	\$	Amount of specified gifts	\$
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: <span style="margin-left: 20px;">RR</span>	City and Prov/Terr:		
Amount of enduring property	\$	Amount of specified gifts	\$
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: <span style="margin-left: 20px;">RR</span>	City and Prov/Terr:		
Amount of enduring property	\$	Amount of specified gifts	\$
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: <span style="margin-left: 20px;">RR</span>	City and Prov/Terr:		
Amount of enduring property	\$	Amount of specified gifts	\$
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: <span style="margin-left: 20px;">RR</span>	City and Prov/Terr:		
Amount of enduring property	\$	Amount of specified gifts	\$
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: <span style="margin-left: 20px;">RR</span>	City and Prov/Terr:		
Amount of enduring property	\$	Amount of specified gifts	\$
Amount of gifts-in-kind	\$	Total amount of gifts	\$
Name of organization:		Associated charity: <input type="checkbox"/> Yes <input type="checkbox"/> No	
BN/Registration number: <span style="margin-left: 20px;">RR</span>	City and Prov/Terr:		
Amount of enduring property	\$	Amount of specified gifts	\$
Amount of gifts-in-kind	\$	Total amount of gifts	\$

## COMPLETING THE QUALIFIED DONEE WORKSHEET/AMOUNTS PROVIDED TO OTHER ORGANIZATIONS

- **What is a "qualified donee"?**

Under the *Income Tax Act*, qualified donees are organizations that can issue official donation receipts for gifts that individuals and corporations make to them. They are: a registered charity; a registered Canadian amateur athletic association; a housing corporation resident in Canada constituted exclusively to provide low-cost housing for the aged; a Canadian municipality; the United Nations and its agencies; a university that is outside Canada that is prescribed to be a university, the student body of which ordinarily includes students from Canada; a charitable organization outside Canada to which Her Majesty in right of Canada has made a gift during the fiscal period or in the 12 months immediately preceding the period and Her Majesty in right of Canada or a province.

- **What is "enduring property"?**

Enduring property of a registered charity includes: (1) a gift received by way of bequest or inheritance; (2) a gift received by a charitable organization from another registered charity that is subject to a trust or direction to the effect that the property given, or property substituted for the gift, is to be held by the charitable organization for a period of not more than five years from the date the gift was received by the charitable organization; (3) a ten-year gift; or (4) a gift received by a charity from another charity that was a ten-year gift or a bequest (including direct distributions of proceeds to a registered charity that is the designated beneficiary of a life insurance policy, a RRSP, or a RRIF) of the other charity.

- **What is a "specified gift"?**

Under the *Income Tax Act*, a specified gift results from an agreement between two registered charities. It is a gift from one registered charity to another, where the charities involved choose to make the transfer without affecting the disbursement quota of either charity. A gift becomes a specified gift if the donor charity identifies it as such in its information return for the year. The term "specified gift" does not refer to a gift given to another charity for a specific purpose.

- **What are gifts-in-kind?**

Gifts-in-kind, also known as non-cash gifts, are gifts of property. They cover items such as artwork, equipment, securities, and cultural and ecological property. Contributions of services, that is, of time, skills or efforts are not considered gifts-in-kind, they are considered services provided voluntarily.

- **What is an "associated charity"?**

Associated charities are two or more registered charities that have applied for and received this designation from the Charities Directorate. Associated charities may transfer funds among themselves without being affected by the usual limitation placed on gift-making by charitable organizations. A charity must obtain written permission to have an associated status designation. To obtain associated status, complete and send Form T3011, *Registered Charities: Application for Designation as Associated Charities*.