

C3 Did the charity make gifts or transfer funds to qualified donees or other organizations? **2000** Yes No

If **yes**, you must complete and attach Form T1236(09), *Qualified Donees Worksheet/Amounts Provided to Other Organizations*, to your return.

C4 is modified and a yes answer results in Sched. 2.

C4 Did the charity carry on, fund, or provide any resources through employees, volunteers, agents, joint ventures, contractors, any other individuals, intermediaries, entities, or means (other than qualified donees) for any activity/program/project outside Canada? **2100** Yes No

If **yes**, you must complete and attach Schedule 2, *Activities Outside Canada*, to your return.

A registered charity may pursue political activities to retain, oppose, or change the law, policy, or decision of any level of government inside or outside Canada provided the activities are non-partisan, related to its charitable purposes, and limited in extent.

C5 (a) Did the charity carry on any political activities during the fiscal period? **2400** Yes No
(b) Enter the total amount spent by the charity on these activities **5030** \$.00

I like this note.

For more information about carrying on programs outside Canada see the Charities Directorate website at www.cra.gc.ca/charities

1 What were total expenditures on activities/programs/projects carried on outside Canada during the fiscal period, excluding gifts to qualified donees? 200 \$.00

2 Were any of the charity's resources provided for programs outside Canada under any kind of an arrangement including a contract, agency agreement, or joint venture to any other individual or entity (excluding gifts to qualified donees)? 210 Yes No

If yes, enter the amounts of the total reported on line 200 transferred to these individuals/organizations as required in the following table.

Name of individual/organization	Using the list on the reverse, identify country code where activities were carried on.	Amount (\$) Please show amounts to the nearest single dollar.

3 Using the list on the reverse, identify the countries where the charity itself carried on programs or provided any of its resources. Enter the appropriate country codes in the following spaces.

4 Are any projects undertaken outside Canada funded by the Canadian International Development Agency (CIDA)? 220 Yes No

If yes, what was the total amount of funds expended under this arrangement? 230 \$.00

5 Were any programs carried on outside Canada carried out by employees? 240 Yes No

6 Were any programs carried on outside Canada carried out by volunteers of the charity? 250 Yes No

7 Is the charity exporting goods as part of its charitable programs? 260 Yes No

If yes, list the items being exported, their value, their destination (city/region) and country code.

Item	Value	Destination (city/region)	Country code

Similar

Interesting that "contract" is first in the list!

NEW-now need to provide name of intermediary organization (such as agent, contractor, JV.)

NEW - Country Codes - this information will now will be more accurate and easier to search

This is for use of intermediaries

This is for direct charitable activities - the division between Q.2 and and Q.3 is new

New

New

NEW - never asked before about CIDA as separate category - will make it easier to work out how many Canadian charities received CIDA funding

New - This is very interesting. There have seen lots of abuses with respect to "Gifts In-Kind". Although gifts-in-kind can be quite legitimate some organizations use in kind gifts to artificially inflate the value of their charitable activities either because they want to make their organization seem larger or more impressive, or a small number do it as part of abusive "charitable" gifting arrangements. The US Form 990 requires similar disclosure of all in kind gifts sent to foreign countries.

This may be confusing - not sure if they want to know total amount of CIDA funds spent on those arrangements or total amount of funds from contribution agreement plus other contributions spent on those arrangements. Perhaps the guide will clarify.