



September 12, 2014

**Subject: Keeping your status as a registered charity**

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Your charity is currently incorporated under Part II of the *Canada Corporations Act* (CCA). The *Canada Not-for-profit Corporations Act* (NFP Act) has established a new set of rules for federally incorporated not-for-profit corporations in Canada. These new rules replace Part II of the CCA.

For more information about the new rules and making the transition to the NFP Act, visit the Industry Canada website at [www.corporationscanada.ic.gc.ca/eic/site/cd-dgc.nsf/eng/h\\_cs04954.html](http://www.corporationscanada.ic.gc.ca/eic/site/cd-dgc.nsf/eng/h_cs04954.html).

Registered charities established under the CCA need to apply for a certificate of continuance with Corporations Canada by **October 17, 2014**, to transition to the new rules. After your charity's transition to the NFP Act is complete, you will need to send the following documents to the Canada Revenue Agency's Charities Directorate at the address below to keep your registered status under the *Income Tax Act*:

- a copy of the Continuance (transition) checklist found on our website at [www.cra.gc.ca/chrts-gvng/chrts/prtng/nfpc/cntnnc-chcklst-eng.html](http://www.cra.gc.ca/chrts-gvng/chrts/prtng/nfpc/cntnnc-chcklst-eng.html);
- a copy of the certificate of continuance issued by Corporations Canada;
- a copy of Industry Canada's Form 4031, *Articles of Continuance*;
- a list of current directors (if amended);
- a copy of the current bylaws, certified by two directors, with an effective date (if amended); and
- a statement of current activities (if the purposes have changed and have not been already reviewed by the Charities Directorate).

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Mailing address:

Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5

If a registered charity established under the CCA does not apply for the certificate of continuance, Corporations Canada may dissolve the charity's corporate status.

When a charity's corporate status is dissolved, it is no longer a legal entity and its registration could be revoked by the Canada Revenue Agency (CRA). When a charity's registration is revoked, it:

- cannot issue official donation receipts for gifts it receives;
- no longer qualifies for exemption from income tax as a registered charity; and
- must transfer all of its remaining property to an eligible donee or be subject to a revocation tax equal to the property's full value.

If your charity has already completed the transition process with Corporations Canada and supplied the required information to the CRA, no further action is needed. Otherwise, for more information to help you make the transition, visit [www.cra.gc.ca/chrts-gvng/chrts/prtng/nfpc/menu-eng.html](http://www.cra.gc.ca/chrts-gvng/chrts/prtng/nfpc/menu-eng.html). You can also contact the Charities Directorate by telephone at 1-800-267-2384, between 9 a.m. and 6 p.m., local time, Monday to Friday (except statutory holidays).

Stay informed by signing up for the Charities and giving – What's new electronic mailing list at [www.cra.gc.ca/esrvc-srvce/mlst/sbscrbchrts-eng.html](http://www.cra.gc.ca/esrvc-srvce/mlst/sbscrbchrts-eng.html).

Sincerely,

Charities Directorate  
Canada Revenue Agency