

How to apply for a charitable license

Linda Beaupré

Charitable license

A charitable license allows your organization to issue receipts for income tax purposes.

Applying for a charitable license is relatively simple. A pamphlet entitled "Registering Your Charity" is very helpful, and is available from your local taxation centre or online: visit www.cra-arc.ca and click on Forms and Publications > Topic > Charities > Becoming a Registered Charity: T4063 Registering a Charity for Income Tax Purposes.

When your choir applies for a charitable license, you will apply as a "charitable organization" because you are initiating charitable activities through your choral performances and other public events. Your board of directors is responsible for administering your charitable program(s), often through its paid/unpaid employees.

Charitable objectives

To qualify as a charitable organization your choir's objective must fit one or more prescribed objectives. Choirs generally fall under two categories:

1. The advancement of education
 - Through the teaching and performance of choral music
2. Purposes beneficial to the community
 - By protecting the national cultural heritage through your performance of Canadian choral music
 - By creating recreation for a reasonable section of the general public through your rehearsals and performances

A charitable organization can still charge ticket prices to support its operating costs.

Applying for registration

To apply for your charitable license you must fill out form T2050, *Application to register a charity under the income tax act*, also available online from www.cra-arc.ca.

Certain documents such as your constitution or articles of incorporation, which state your objectives, must be included with your application. As well, a statement of your choir's activities and programmes must be sent in.

Constitution

Make sure your constitution includes:

- The name of your choir
- Your membership criteria
- Your officers, e.g. president, vice-president
- The objects of your choir, for example:
 1. to establish and maintain a choir for instruction in and the practice and performance of singing and choral music;

2. to educate and promote the public appreciation of the aesthetic arts by providing choral music performances;
3. to arrange and/or participate in exhibitions and educational forums;
4. and any other sections your constitution may include.

With your objectives you will also need to include the statement, "This organization shall be carried on without purpose of gain for its members, and any profits or other gains to the organization shall be used in promoting its objectives."

Statement of activities and programmes

Include in the section:

- a description of your rehearsals including rehearsal period, training received during rehearsals, the benefits of the repertoire to the choir
- a description of your typical concert season including number, length, and purpose of concerts (e.g. providing pleasure and educating the public through choral music)
- other community performances such as at a retirement residence and as benefit concerts
- a description of your festivals and workshops (these might include competitive festivals such as the Kiwanis or Lions' Music festivals, details and topics of your choral workshops).

It is helpful when applying for your license to telephone the Canada Revenue Agency's Charities Directorate and then write to them with a draft of your proposed registration package. The address is: Charities Directorate, Canada Revenue Agency, Ottawa, Ontario, K1A 0L5. The fax number is 613.954.8037. The Charities Directorate can answer any questions you may have regarding registering your choir as a charity.

No audit of your financial statement is required for your charitable license application. You need only submit a financial statement for the year.

Good luck with your application!

Linda Beaupré is the founder conductor of the Bach Children's Chorus of Scarborough and the Guelph Youth Singers. She also works as a clinician, adjudicator, and vocal coach. Linda has been active as a committee member of Choirs Ontario and supporter of youth choral programming. She was the Children's Choir Camp Conductor in 1993 and 1994, and Junior Choir Camp Conductor in 2000.