

## Charities and Giving: What's New

### Tax Receipts Must Now Have New CRA Web Address

Official donation receipts must include the name and website address of Canada Revenue Agency: **canada.ca/charities-giving**. Charities and qualified donees have until March 31, 2019, to update their receipts. A few samples of the following tax receipts can be viewed on the CRA website.

**Official donation receipt for income tax purposes** Receipt # XXXXX

 **Charity or qualified donee name** \_\_\_\_\_ **Receipt issued** \_\_\_\_ DD/MM/YYYY  
**Address** \_\_\_\_\_ **Location issued** \_\_\_\_ City, Prov.  
**Charitable registration #: 000000000 RR 0000\*** \_\_\_\_\_

**Donated by** \_\_\_\_\_  
(First and last name, and initial)

**Address** \_\_\_\_\_

**Donation received** \_\_\_\_\_ **Amount of gift** \_\_\_\_\_  
(Date or year)\*\*

**Eligible amount of gift**

**Authorized signature:** \_\_\_\_\_

Canada Revenue Agency - [canada.ca/charities-giving](http://canada.ca/charities-giving)

Sample tax receipt: cash gift with no advantage.  
Source: CRA website

### T3010 Annual Information Return Package: New Form, New Address, but No Labels!

There is yet again a new version of the T3010-18 that must be used. The changes are generally not noticeable or relevant to us. What is more relevant: effective November 14, 2018, the CRA will no longer provide peel-and-stick bar code labels with the T3010 annual information return package. You will continue to receive Form TF725: Registered Charity Basic Information Sheet, which will allow you to make changes to your information. Include this form with your T3010: Registered Charity Information Return even if you don't have any changes.

The mailing address for the T3010: Registered Charity Information Return (T3010) is

Charities Directorate  
Canada Revenue Agency  
105 – 275 Pope Road  
Summerside, PE C1N 6E8

This change applies only to the annual return. All other correspondence should be sent to

Charities Directorate  
Canada Revenue Agency  
Ottawa, ON K1A 0L5

### Changing Fiscal Year End

The CRA will no longer accept any requests to change your fiscal year end from December 31. Congregations are considered “internal divisions” of the United Church for governance purposes, and the CRA requires all to have the same fiscal year end. Any congregations with different dates are grandfathered and do not have to change.

## 2019 New Assessment Process

By now your pastoral charge should have selected a billing option and payment mode for the assessment, which funds regional and denominational governance and shared services. As we continue our efforts to reduce costs and improve efficiency, e-mail will be the primary means for communicating—including billing and collection.

Therefore, it is important to ensure that you

- have provided the most current treasurer e-mail address when you submit your annual statistics. If there is a change during the year, be sure to let us know!
- paid special attention to the revenue reporting portions of the annual statistics.
- have the access codes for your online account, which contains all statistics and billing information. The download instructions are here: <https://webapps.united-church.ca/>.

More information and the latest news will always be available at [www.united-church.ca/leadership/church-administration/new-assessment-process](http://www.united-church.ca/leadership/church-administration/new-assessment-process).

## PIPEDA: Our Churches Should Try to Comply

The *Personal Information Protection and Electronic Documents Act* (PIPEDA) is Canada's federal private-sector privacy legislation. In May 2018, the Privacy Commissioner issued new guidance documents: one on obtaining meaningful consent (which is to come into effect on January 1, 2019) and one on inappropriate data practices (which came into effect on July 1, 2018). Most recently, on November 1, 2018, the new data breach reporting and record-keeping regime under PIPEDA came into effect. (See details on all of these at [www.priv.gc.ca](http://www.priv.gc.ca).)

Most churches don't have "commercial activities," so the most recent rules may not be mandated for us. However, even if compliance is voluntary, it is simply good management to have data safeguards in place.

## Cyber-Risk: Would Your Community of Faith Qualify for Insurance?

We've been looking at obtaining insurance coverage for cyber-risk. However, to be able to even claim, you must be able to prove that you

- have commercial-grade bought virus software
- make weekly backups of key information, and
- change passwords every three months

These are all very sensible precautions, but do you qualify?

## Third-Party Insurance Requirements Simplified and Streamlined

For congregations insured with the UCC Protect insurance program, effective December 1, 2018, we have simplified the third-party insurance process, expanded the definition of activities automatically covered, and reduced the premiums too. For more details see [www.united-church.ca/leadership/church-administration/ucc-protect](http://www.united-church.ca/leadership/church-administration/ucc-protect).



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