



## Non-profit Organizations – Government Funding

Use this form if you are a non-profit organization (NPO) and you want to claim a public service bodies' rebate as a qualifying NPO. Only an NPO whose percentage of government funding is at least 40% of its total revenues qualifies for the public service bodies' rebate as a qualifying NPO. The head office of your organization has to file this form for each completed fiscal year you want to claim a public service bodies' rebate as a qualifying NPO.

You can also file this information using the "File a rebate" online service at [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account) or at [canada.ca/taxes-representatives](http://canada.ca/taxes-representatives). If you submit your information through this online service, do **not** send us this form.

<b>Part A – Identification of the non-profit organization</b>			
Name of the non-profit organization	Business number (if applicable) <div style="text-align: right; margin-right: 20px;">R   T</div>		
Operating/Trading name (if different from name)			
Mailing address	City	Province or territory	Postal code
Physical location (if different from mailing address)	City	Province or territory	Postal code
Does this form amend a previously filed GST523? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>			
Are you a non-profit organization, as defined in Guide RC4081, GST/HST Information for Non-Profit Organizations? <span style="float: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>			
<b>Part B – Fiscal year</b>			
Enter the start and end dates of the <b>completed</b> fiscal year for which you want to be a qualifying non-profit organization:			
<div style="display: flex; justify-content: space-between;"> <span>From</span> <div style="display: flex; align-items: center;"> <span style="margin-right: 5px;">Year</span> <span style="margin-right: 5px;">Month</span> <span style="margin-right: 5px;">Day</span> </div> <span>to</span> <div style="display: flex; align-items: center;"> <span style="margin-right: 5px;">Year</span> <span style="margin-right: 5px;">Month</span> <span style="margin-right: 5px;">Day</span> </div> </div>			
Complete the calculations in Part C to calculate your percentage of government funding.			
<b>Part C – Calculation based on the fiscal year in Part B</b>			
The amounts you enter in Part C must be based on the fiscal year identified in Part B.			
<b>Section 1 – Details of government funding</b>			
Provide the names of your sources (grantors) of government funding for the fiscal year identified in Part B. If your funding was received through an intermediary organization, you must list the grantor (source) of the funding, <b>not</b> the intermediary organization. If your funding was received from a federal, provincial, or municipal government, list the government as well as the specific department that issued the funding. <b>Do not use abbreviations.</b> For information on what qualifies as government funding and who is a grantor, see Guide RC4034, GST/HST Public Service Bodies' Rebate.			
Source (grantor)	Were funds received through an intermediary?	If yes, do you have Form GST322, Certificate of Government Funding, on file for this amount?	Amount
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
<b>Total</b> (Enter this amount below on Line A in Section 2):			\$
This section provides space to list five sources of government funding. To list additional sources of government funding, attach another page providing the same details as requested in this section.			
<b>Section 2 – Percentage of government funding</b>			
Enter the total of your government funding from Section 1 of Part C.	A	\$	
Enter the total revenue for the year as described in Guide RC4034 "What amounts are included in total revenue?"	B	\$	
Enter the percentage of government funding (divide line A by line B and then multiply by 100).	C		%
If your percentage of government funding on line C is <b>40% or more</b> , you are a qualifying NPO for the fiscal year in Part B. Complete Part E.			
If your percentage of government funding on line C is <b>less than 40%</b> and the fiscal year in Part B is your first fiscal year of existence, you are <b>not</b> a qualifying NPO for that fiscal year.			
If your percentage of government funding on line C is <b>less than 40%</b> and the fiscal year in Part B is <b>not</b> your first fiscal year of existence, complete Part D.			

**Part D – Calculation based on the year(s) immediately before the fiscal year in Part B**

Complete Part D **only** if your percentage of government funding in Part C is **less than 40%** and this is not your first fiscal year of existence. You may be a qualifying NPO based on your preceding fiscal years:

- If the year indicated in Part B is your second fiscal year of existence, complete only Chart A in Section 1, as well as Line 1 of Section 2.
- In any other case, complete both Charts A and B in Section 1, as well as Section 2.

For examples and more information, see "How do you calculate your percentage of government funding?" on page 3.

**Section 1 – Details of government funding for year(s) immediately before the fiscal year in Part B**

Provide the names of your sources (grantors) of government funding for the year(s) immediately before the fiscal year identified in Part B. If your funding was received through an intermediary organization, you must list the grantor (source) of the funding, **not** the intermediary organization. If your funding was received from a federal, provincial, or municipal government, list the government as well as the specific department that issued the funding. **Do not use abbreviations.**

For information on what qualifies as government funding and who is a grantor, see Guide RC4034.

**Chart A – Details of government funding for the fiscal year immediately before the fiscal year in Part B**

Fiscal year immediately before fiscal year in Part B: From	Year	Month	Day	to	Year	Month	Day	Source (grantor)	Were funds received through an intermediary?	If yes, do you have Form GST322 on file for this amount?	Amount
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
<b>Total for the fiscal year immediately before the fiscal year in Part B</b> (Enter this amount below in Column A on Line 1 of Section 2):											\$

**Chart B – Details of government funding for the fiscal year immediately before the fiscal year in Chart A**

Fiscal year immediately before fiscal year in Chart A: From	Year	Month	Day	to	Year	Month	Day	Source (grantor)	Were funds received through an intermediary?	If yes, do you have Form GST322 on file for this amount?	Amount
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
									<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	\$
<b>Total for the fiscal year immediately before the fiscal year in Chart A</b> (Enter this amount below in Column A on Line 2 of Section 2):											\$

This section provides space to list five sources of government funding. To list additional sources of government funding, attach another page providing the same details as requested in this section.

**Section 2 – Percentage of government funding**

Line	Fiscal years immediately before the fiscal year in Part B	Column A Total government funding – from Section 1	Column B Total revenue (see Guide RC4034)
1	Fiscal year in Chart A above, which is immediately before the fiscal year in Part B:	\$	\$
2	Fiscal year in Chart B above, which is immediately before the fiscal year in Chart A:	\$	\$
<b>Totals:</b>		\$	\$

**Percentage of government funding** (divide the total of Column A by the total of Column B and then multiply by 100): **D** %

If your percentage of government funding on line D is **40% or more**, you are a qualifying NPO for the fiscal year in Part B. Complete Part E.

If your percentage of government funding on line D is **less than 40%**, you are **not** a qualifying NPO for the fiscal year in Part B.

**Part E – Certification**

I, \_\_\_\_\_, (print name) certify that the information given on this form and in any attached document is, to the best of my knowledge, true, correct, and complete in every respect, and that I am authorized to sign on behalf of the non-profit organization identified in Part A.

Signature of authorized person who represents the non-profit organization	Title	Telephone number	Extension
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Personal information is collected under the Excise Tax Act to administer tax, rebates, and elections. It may also be used for any purpose related to the enforcement of the Act such as audit, compliance and collection activities. It may be shared or verified with other federal, provincial, territorial or foreign government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the Privacy Act, individuals have the right to: access their personal information; request corrections; or, file a complaint to the Privacy Commissioner of Canada regarding the handling of the individual's personal information. Refer to Personal Information Bank CRA PPU 241 on Info Source at [canada.ca/cra-info-source](http://canada.ca/cra-info-source).

## General information

### Who should complete this form?

Use this form if you are a non-profit organization (NPO) and you want to claim a public service bodies' rebate as a qualifying NPO. Only an NPO whose percentage of government funding is at least 40% of its total revenues qualifies for the public service bodies' rebate as a qualifying NPO.

The head office of your organization has to file this form for each completed fiscal year that you want to claim a public service bodies' rebate as a qualifying NPO.

#### Note

If your organization is a **registered charity** or a **registered Canadian amateur athletic association** under the Income Tax Act, you are **not** required to complete this form as you are not an NPO.

### When do you have to file this form?

File this form for each completed fiscal year that you want to claim a public service bodies' rebate. This form is used to show the Canada Revenue Agency that you meet the percentage of government funding test for the year, and to support your calculation of the percentage. Once we establish the eligibility of your organization, we can process your public service bodies' rebate application based on the information provided.

#### Note

While Form GST523-1 is filed once for each fiscal year, a public service bodies' rebate application form must be filed for each claim period in your fiscal year. For more information, see Guide RC4034.

### How do you calculate your percentage of government funding?

Depending on the method your organization uses to determine its revenues for the fiscal year, government funding is recorded either when it is received or when it becomes receivable. Ongoing revenue, such as sales, membership fees, or revenue items for activities extending over a number of years, is to be recorded when it is received or when it becomes receivable, whichever date is earlier.

To show that your organization is a qualifying NPO in the fiscal year identified in Part B, you can calculate your percentage of government funding for the year identified in Part B by using the method detailed in Part C and, if necessary, the method detailed in Part D.

You can use the total of your organization's government funding and total revenue for the fiscal year identified in Part B to determine your percentage of government funding. These amounts are entered in Part C.

If your percentage of government funding determined in Part C is less than 40%, you can use Part D to calculate your percentage of government funding based on:

- the first fiscal year of your organization's existence, if the fiscal year identified in Part B is your second fiscal year of existence; or
- the two fiscal years immediately before the fiscal year in Part B, if the fiscal year in Part B is your organization's third, or later, fiscal year of existence.

### Examples

- The fiscal year in Part B is January 1 to December 31, 2014, and it is your second fiscal year of existence. The fiscal year immediately before the year in Part B is January 1 to December 31, 2013.
- The fiscal year in Part B is January 1 to December 31, 2014, and it is your fourth fiscal year of existence. The fiscal year immediately before the year in Part B is January 1 to December 31, 2013, and the fiscal year immediately before that is January 1 to December 31, 2012.
- The fiscal year in Part B is July 1, 2014 to June 30, 2015, and it is your eighth fiscal year of existence. The fiscal year immediately before the year in Part B is July 1, 2013 to June 30, 2014, and the fiscal year immediately before that is July 1, 2012 to June 30, 2013.

### Who should sign this form?

The form must be signed by a person who is authorized to represent your NPO. Some examples of authorized individuals include a director, officer, delegated authority, or an authorized representative. The authorized individual signing the form should be listed on your GST/HST account.

For more information on updating authorized person(s) on your account, go to [canada.ca/gst-hst](http://canada.ca/gst-hst).

### How do you file this form electronically?

You can file your form electronically by using:

- "Electronic rebate forms" at [canada.ca/gst-hst-netfile](http://canada.ca/gst-hst-netfile);
- "File a rebate" at [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account) if you are a business owner; or
- "File a rebate" at [canada.ca/taxes-representatives](http://canada.ca/taxes-representatives) if you are a representative (including employees).

If you choose to file this form electronically, do **not** send us a paper copy of this form.

### Where do you send this form if you choose to file by paper?

If your organization is resident in Sudbury/Nickel Belt, Toronto Centre, Toronto East, Toronto West, Toronto North, or Barrie, send this completed form to:

**Canada Revenue Agency  
Sudbury Tax Centre  
1050 Notre Dame Avenue  
Sudbury ON P3A 5C1**

If your organization is resident anywhere else in Canada, send this completed form to:

**Canada Revenue Agency  
Summerside Tax Centre  
275 Pope Road  
Summerside PE C1N 6A2**

### What if you need help?

For more information, see Guide RC4034, go to [canada.ca/gst-hst](http://canada.ca/gst-hst), or call **1-800-959-5525**.

To get our GST/HST-related forms and publications, go to [canada.ca/gst-hst-pub](http://canada.ca/gst-hst-pub).