

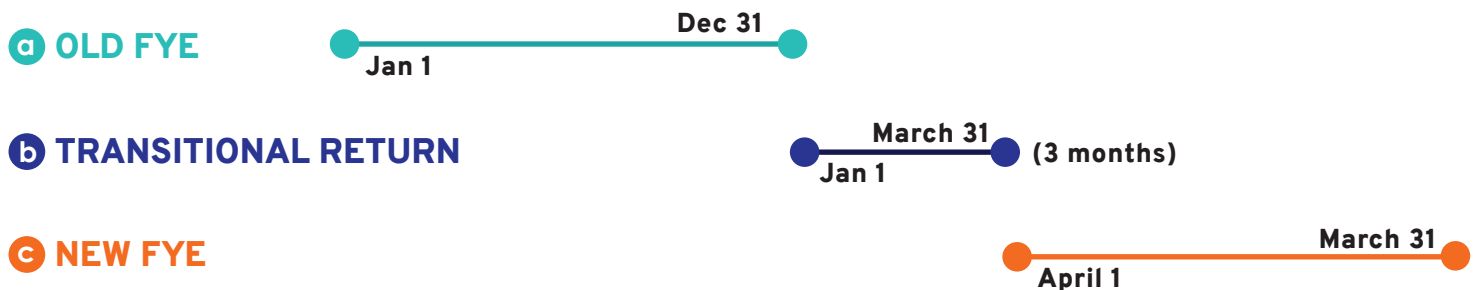
# FISCAL YEAR-END (FYE)

## What a registered charity needs to do

### Know the impact

The annual information return (T3010) cannot be filed for a period longer than 12 months. If a charity changes its FYE, a transitional return will need to be filed for the short period between its old FYE and its new FYE before filing full year (12 months) returns.

Here is an example of a charity changing its FYE from December 31 to March 31.



### How to change your FYE

- 1 Determine your charity's new FYE
  - 2 Send the Canada Revenue Agency (CRA) a letter asking for permission. The letter should contain:
    - your proposed new FYE
    - the proposed effective year of the change
    - the signature of an authorized representative already on file
  - 3 Wait for confirmation from the CRA
  - 4 Once confirmation is received, file your transitional return
  - 5 File your regular return with the new FYE, and continue filing your regular returns going forward
- ! The letter must be filed separately from the T3010



**MAILING ADDRESS**  
Charities Directorate  
Canada Revenue Agency  
Ottawa ON K1A 0L5



**FAX NUMBER**  
613-954-8037

### ! NOTE

If the proposed new FYE has already passed (in step 2) you need to include the transitional return with your letter before the CRA can process the change. This will keep your charity's registration in good standing.

Learn more at [canada.ca/charities-giving](https://canada.ca/charities-giving)

