

Completing Form T625, Application for Qualified Canadian Journalism Organization Designation

Instructions to complete the application for qualified Canadian journalism organization designation

In order to apply for designation pursuant to paragraph (b) of the definition of qualified Canadian journalism organization in subsection 248(1) of the Income Tax Act, you must complete this form.

The following instructions will help you fill out Form T625, Application for Qualified Canadian Journalism Organization Designation. If your form is not complete, we will contact you for further information. Your application for designation will not be reviewed until all information is provided.

For more information about the criteria to qualify for QCJO designation, see Guidance on the income tax measures to support journalism.

You can submit your application form and supporting documents to the CRA electronically through My Business Account or by mail to:

Canada Revenue Agency
Journalism Designation Section, Legislative Policy and Regulatory Affairs Branch
Place de Ville, Tower A, 320 Queen Street
6th floor
Ottawa, ON K1A 0L5

Before you start

What is a complete application form?

A complete application includes:

- Form T625, Application for Qualified Canadian Journalism Organization Designation;
 - If applicable, a completed and signed form RC59, Business Consent for Offline Access. Please note that effective February 2020, the RC59 will be replaced by the AUT-01, Authorize a Representative for Access by Phone and Mail form. There is no need to submit a new form if you have already submitted one.
 - If the organization is a corporation, a complete copy of the incorporation documents, including by-laws and amendments;
 - If the organization is a partnership, a copy of the certificate of formation as well as a copy of the register of partnership interests and any amendments;
 - Either a public website to confirm that the organization produces original news content, or if an electronic version is not available, a hard copy of the material.

Why do you have to complete a Form T625, Application for Qualified Canadian Journalism Organization Designation?

Federal Budget 2019 introduced three income tax measures intended to provide support to Canadian journalism organizations producing original news content.

The gateway for each of the measures is for an organization to first be designated as a “qualified Canadian journalism organization” (QCJO). While designation as a QCJO does not automatically entitle organizations to claim specific tax measures, it is the necessary first step in accessing the support.

An organization wishing to apply for designation as a QCJO is required to complete and submit Form T625.

What information is confidential?

All information in this application form is confidential.

Notes on completing the application form

Answer all of the questions on Form T625, including all yes/no questions, that apply to the organization. If a question does not apply to the organization, please enter “N/A”.

Certification: Form T625 must be signed by a person who has authority to sign on behalf of the organization.

You can submit the completed Form T625 and any supporting documents through MyBA or mail the completed forms to us with applicable attachments. Keep a copy for the organization’s records.

If your application is approved, you will receive a confirmation letter from the CRA.

General

Legal name: The current legal name of the organization is the name that appears on the organization's governing documents, incorporating documents or trust instrument.

Business number: The business number (BN) is a 9-digit business identifier to which businesses can register program accounts with the Canada Revenue Agency (CRA). An organization may have more than one program account number assigned by the CRA, including corporate income tax, import/export, payroll deductions, goods and services tax/harmonized sales tax (GST/HST), and registered charities. The first nine digits would be the same for all of these accounts.

Government organization: If the organization is a Crown corporation, municipal corporation or government agency, select yes. Please note that by selecting yes (that you are a Crown corporation, municipal corporation or government agency), you will not qualify for the QCJO designation.

Authorized representative (if any)

Please complete this section only if you are the authorized representative or if you are authorizing a representative to act on behalf of the organization. If you do authorize a new representative, be sure to complete and sign form RC59, Business Consent for Offline Access if you have not already done so.

Eligibility for Designation

In order to be considered for designation as a QCJO, an organization must be either a corporation, a partnership, or a trust.

Corporations

Complete this section if your organization is a corporation. A corporation must be incorporated under the laws of Canada, a province, or a territory and reside in Canada.

Attach a complete copy of the incorporation documents, including by-laws and amendments.

Residency: Confirm if the corporation is resident in Canada and whether it has been resident in any other country, and where. For more information on determining if a corporation is resident in Canada, go to Residency of a corporation on the Government of Canada website.

Chairperson and officers: It is also necessary that the chairperson (or other presiding officer) and at least 3/4 of the directors or other similar officers be Canadian citizens.

Please provide the information requested for the directors or other similar officers, such as their date of birth and home address so that the CRA can identify the individuals who are responsible for managing the organization. If you require additional space, refer to page 11 of the application Form T625.

Partnerships

Complete this section if your organization is a partnership.

The partnership must be formed under the laws of a province or territory. Please attach a copy of the certificate of formation that was issued to the partnership, together with a copy of the partnership agreement and any amendments made to it.

For more information on registering as a sole proprietor or partnership in Canada, see **Registering a sole proprietorship or partnership**, on the Government of Canada website.

For more information about what a partnership is, see **Income Tax Folio S4-F16-C1, What is a Partnership?**, on the Government of Canada website.

Partnership interests: In the case of an applicant that is a partnership, there are criteria related to the holding of the partnership's interest. In particular, only individuals who are citizens of Canada, or persons or partnerships described in any of subparagraphs (i) to (iii) of the definition of QCJO in paragraph 248(1) of the Income Tax Act, can hold interests in the partnership:

- (I) representing in value at least 75% of the total value of the partnership property; and
- (II) that result in at least 75% of each income or loss of the partnership from any source being included in the determination of their incomes.

Attach a copy of the register of partnership interests and any amendments. The applicant should also set out the information for the partner.

If the partner is an individual: Complete this section only if the partner is an individual. Ensure all information is complete. (if you require additional space to list more individual partners, refer to page 12 of the application form T625).

If the partner is a corporation: Complete this section only if the partner is a corporation. Ensure all information is complete. (if you require additional space to list more corporate partners, refer to page 12 of the application form T625).

If the partner is a trust: Complete this section only if the partner is a trust. Ensure all information is complete. (if you require additional space to list more trust partners, refer to page 12 of the application form T625).

Trusts

Complete this section if your organization is a trust.

The trust must be formed under the laws of a province or territory and reside in Canada. Please include a copy of the trust instrument and all amending instruments.

Central management and control: The location where the central management and control of the trust takes place, determines the residence of a trust. For information on residency of a trust, see Income Tax Folio S6-F1-C1, Residence of a Trust or Estate, on the Government of Canada website.

For information on residency determination for trusts, see Residency and how to contact us on the Government of Canada website.

Interest of a beneficiary: If a person or partnership is a beneficiary of the trust, at least 75% of the fair market value of all interests must be held by individuals who are citizens of Canada or by a corporation, a partnership, or a trust as described in the definition of QCJO in paragraph 248(1)(a) of the Act.

Please provide details on the beneficiaries of the trust, whether they are individuals, corporations, partnerships, or trusts.

Operations

An applicant organization is required to operate in Canada. Operating in Canada is generally considered to include the location where content is designed, edited, and, except in the case of digital content, published in Canada. Please use this section to fully describe your operations, including where content is edited, designed and published. For digital content, where and how the content is published and stored.

Content

- If the organization is primarily engaged (primarily is 50% or more) in the production of “original news content” select **yes**.
 - If yes, describe the “original news content” produced. Provide the website so that the CRA can confirm the content. If the content is behind a paywall, please provide a temporary access (no more than 30 days). If an electronic version is not available, provide a hard copy.
 - The term **original news content** includes the content for which research, writing, editing and formatting are conducted by and for the organization. For further clarification, the reproduction of material produced, but not published, by another organization would not be considered original news content.
 - Original news content includes news, features, investigations, profiles, interviews, and analyses or commentaries, based on journalistic processes and principles, intended for a general audience.
 - For further information, see Guidance on the income tax measures to support journalism.
- If the organization is significantly engaged in the production of content that promotes the interests, or reports on the activities of an organization, an association or its members, select **yes**.
 - If no, provide details, including frequency and amount of publication devoted to such content, if any.
 - Original news content should be primarily focused on matters of general interest and reports of current events, including coverage of democratic institutions and processes. An applicant organization cannot be significantly engaged in the production of content to promote the interests, or report on the activities, of an organization, an association or its members.
- If the organization is primarily focused on a particular topic such as industry-specific news, sports, recreation, arts, lifestyle, or entertainment select **yes**.
 - If no, provide details, including frequency and amount of publication devoted to such content, if any.
 - Industry-specific publications, trade journals, travel magazines, sports and entertainment news do not qualify as original news content. It is acceptable to include this content as long as the applicant organization is not primarily focused on these topics.
- If the organization is significantly engaged in the production of content for a government, Crown corporation, or government agency, select **yes**.
 - If no, provide details, including frequency and amount of publication devoted to such content, if any.
 - An applicant organization cannot be significantly engaged in the production of content to promote goods produced or services provided.

An organization can produce original news content in the language it chooses. Confirm the language in which the original news content is produced.

Employees

- Please select **yes** if your organization regularly employs two or more journalists.
 - The Act requires that an organization regularly employs two or more journalists who deal at arm's length with the organization in the production of its content. For clarity: “Regularly employs” refers to the employment of journalists that is regular and continuous, either full-time or part-time, even if the position is temporarily unoccupied.
 - Freelance journalists are generally not considered to be employees of an organization, but would be self-employed contractors.
 - For further information, see Guidance on the income tax measures to support journalism.
- If the applicant organization regularly employs two or more journalists that deal at arm's length with the organization in the production of content, select **yes**.
 - Paragraph 251(1)(a) of the Act deems that related persons do not deal with each other at arm's length. Subsection 251(2) of the Act defines “related persons” as being individuals connected by blood relationship, marriage, common-law partnership, or adoption.
 - Further, a person (which could include a corporation) who controls a corporation is related to the corporation.

For more information on related persons and dealing at arm's length, see Income Tax Folio S1-F5-C1, Related Persons and Dealing at Arm's Length on the Government of Canada website.

Privacy and Certification

Privacy Statement

Please carefully read the privacy statement on page 10 of the application form T625, and confirm in the box that you have read the statement.

Certification

The application form T625 must be certified by a person who has the authority to sign for the organization. By signing the application or by completing this section online, the individual certifies "to the best of their knowledge" that it is correct, complete, and current. This person is responsible for getting the most accurate information possible to be reported on the application. Certification applies to all parts of the application and its attachments.



Application for Qualified Canadian Journalism Organization Designation

For further information, refer to Guidance on the income tax measures to support journalism.

General

Current legal name of the organization	Current operating or trade name	Any previous names under which the organization has operated		
Registered address	City	Province / Territory	Postal code 	
Physical address	City	Province / Territory	Postal code 	
Mailing address (if different)	City	Province / Territory	Postal code 	
Location of books and records	City	Province / Territory	Postal code 	
Business number	Are you a Crown corporation, municipal corporation or government agency? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Authorized representative (if any)

First name	Last name	Name of firm		
Residential or firm address	City	Province / Territory	Postal code 	
Telephone number	CRA needs your consent to deal with your authorized representative. If authorization is not on file, attach a completed RC59.			

Corporations

Date of incorporation (YYYYMMDD)
Attach a complete copy of the incorporation documents, including by-laws and amendments. Place of incorporation.
Is the corporation resident in Canada? <input type="checkbox"/> Yes <input type="checkbox"/> No
Has the corporation been resident in any other country? <input type="checkbox"/> Yes <input type="checkbox"/> No
If so, where?
Are the chairperson or other presiding officer, and at least 3/4 of the directors or other similar officers, citizens of Canada? Complete the attached list of officers. <input type="checkbox"/> Yes <input type="checkbox"/> No

If you require additional space to list more officers, refer to page 11.

List of Officers

Officer #1

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City		Province / Territory	
Postal code		Telephone number		Citizenship	
Role					

Officer #2

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City		Province / Territory	
Postal code		Telephone number		Citizenship	
Role					

Officer #3

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City		Province / Territory	
Postal code		Telephone number		Citizenship	
Role					

Officer #4

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City		Province / Territory	
Postal code		Telephone number		Citizenship	
Role					

Officer #5

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City		Province / Territory	
Postal code		Telephone number		Citizenship	
Role					

Officer #6

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City		Province / Territory	
Postal code		Telephone number		Citizenship	
Role					

Partnerships

Date of formation (YYYYMMDD) 	Attach a copy of the certificate of formation.
Provincial or territorial laws under which partnership was formed. Attach a copy of the partnership agreement and any amendments.	

Attach a copy of the register of partnership interests and any amendments.

Partnership interests

If you require additional space to list more partners, refer to page 12.

If the partner is an individual #1:

First name		Last Name		Date of birth (YYYYMMDD) 		
Address		City		Province / Territory		Postal code
Telephone number	Citizenship		Role (General or limited partner)		Partner's interest	

If the partner is an individual #2:

First name		Last Name		Date of birth (YYYYMMDD) 		
Address		City		Province / Territory		Postal code
Telephone number	Citizenship		Role (General or limited partner)		Partner's interest	

If the partner is a corporation #1:

Name of corporation		Date of incorporation (YYYYMMDD) 		Business number		
Address		City		Province / Territory		Postal code
Telephone number	Partner's interest					

If the partner is a corporation #2:

Name of corporation		Date of incorporation (YYYYMMDD) 		Business number		
Address		City		Province / Territory		Postal code
Telephone number	Partner's interest					

If the partner is a trust #1:

Name of trust		Date of trust creation (YYYYMMDD) 		Business number		Trust identification number T
Address		City		Province / Territory		Postal code
Telephone number	Role (General or limited partner)		Partner's interest			

If the partner is a trust #2:

Name of trust		Date of trust creation (YYYYMMDD) 		Business number		Trust identification number T
Address		City		Province / Territory		Postal code
Telephone number	Role (General or limited partner)		Partner's interest			

Share of partnership property held by each partner

Distribution of the partnership income or loss of each partner

Trusts

Is the trust resident in Canada?

 Yes No

Laws under which it was formed. Attach a copy of the trust instrument and all amending instruments.

Trust identification number

T | | | | | | | | | |

Name of Trust

Address

City

Province / Territory

Postal code

| | | | |

Does the central management and control of the trust take place in Canada?

 Yes No

Interest of a beneficiary, that is an individual, corporation or partnership. If you require additional space to list more beneficiaries, refer to page 13.

If the beneficiary is an individual #1:

First name

Last Name

Date of birth (YYYYMMDD)

Citizenship

Address

City

Province / Territory

Postal code

| | | | |

Telephone number

Percent of beneficiary's interest

If the beneficiary is an individual #2:

First name

Last Name

Date of birth (YYYYMMDD)

Citizenship

Address

City

Province / Territory

Postal code

| | | | |

Telephone number

Percent of beneficiary's interest

If the beneficiary is a corporation #1:

Name of corporation

Date of incorporation (YYYYMMDD)

Business number

Address

City

Province / Territory

Postal code

| | | | |

Telephone number

Percent of beneficiary's interest

If the beneficiary is a corporation #2:

Name of corporation

Date of incorporation (YYYYMMDD)

Business number

Address

City

Province / Territory

Postal code

| | | | |

Telephone number

Percent of beneficiary's interest

If the beneficiary is a partnership #1:

Name of partnership		Date of formation (YYYYMMDD)	Business number	
Address		City	Province / Territory	Postal code
Telephone number	Role (General or limited partner)		Percent of beneficiary's interest	

If the beneficiary is a partnership #2:

Name of partnership		Date of formation (YYYYMMDD)	Business number	
Address		City	Province / Territory	Postal code
Telephone number	Role (General or limited partner)		Percent of beneficiary's interest	

If the beneficiary is a trust #1

Name of trust		Date of trust creation (YYYYMMDD)	Business number	Trust identification number T
Address		City	Province / Territory	Postal code
Telephone number	Role (General or limited partner)		Partner's interest	

If the beneficiary is a trust #2

Name of trust		Date of trust creation (YYYYMMDD)	Business number	Trust identification number T
Address		City	Province / Territory	Postal code
Telephone number	Role (General or limited partner)		Partner's interest	

Operations

A) Description of operations, including where content is edited and designed and where published. B) In the case of digital content, details on where and how the content is published and stored.

Content

Are you primarily engaged in the production of "original news content"?

Yes No

If yes, describe the "original news content" you produce. Provide a website, available to the public, to confirm the content. If an electronic version is not available, provide a hard copy. For more information, please see the guidance document.

Is your organization significantly engaged in the production of content that promotes the interests, or reports on the activities of an organization, an association or its members?

Yes No

If no, provide details, including frequency and amount of publication devoted to such content, if any.

Language of content

Is your organization primarily focused on a particular topic such as industry-specific news, sports, recreation, arts, lifestyle, or entertainment?

Yes No

If no, provide details, including frequency and amount of publication devoted to such content, if any.

Is your organization significantly engaged in the production of content for a government, Crown corporation, or government agency?

Yes No

If no, provide details, including frequency and amount of publication devoted to such content, if any.

Is your organization significantly engaged in the production of content to promote goods or services?

Yes No

If no, provide details, including frequency and amount of publication devoted to such content, if any.

Employees

Does your organization regularly employ two or more journalists?

Yes No

Do two or more of the journalists you regularly employ deal at arm's length with your organization in the production of content?

Yes No

Privacy and Certification

Privacy statement

Personal information is collected for the purposes of the administration or enforcement of the Income Tax Act and is used to determine the eligibility of the applicant organization. The information collected may be used or disclosed for any purposes related to the administration or enforcement of the Act including audit, administering benefits, compliance and collection activities. This information collected may also be used as a basis for the indirect collection of additional personal information from other internal and external sources, which includes personal tax information, and relevant financial and biographical information. The information collected may also be disclosed to other federal, provincial, territorial or foreign government institutions to the extent authorized by law.

Personal information may also be disclosed to the applicant organization and authorized representatives. Incomplete or inaccurate information may result in the application being returned to the applicant or a refusal to designate.

Under the Privacy Act, individuals have the right to access their personal information, request correction, 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 200 on Info Source at canada.ca/cra-info-source.

Notification to directors and like officials: The CRA strongly encourages the organization to voluntarily inform its directors and like officials that it has collected and disclosed their personal information to the CRA.

I confirm that I have read the Privacy statement above.

First name	Last Name	Telephone number	Position	Date (YYYYMMDD)
Signature				

Certification

This application for designation must be certified and submitted by an authorized person of the organization.. It is a serious offence under the Income Tax Act to provide false or deceptive information. Incomplete or incorrect information may delay the processing of the application.

I certify that I am acting on behalf of this organization and that the information contained within this application is accurate and complete.

First name	Last Name	Telephone number	Position	Date (YYYYMMDD)
Signature				

Additional list of Officers**Officer #7**

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City	Province / Territory		Postal code
Telephone number	Citizenship		Role		

Officer #8

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City	Province / Territory		Postal code
Telephone number	Citizenship		Role		

Officer #9

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City	Province / Territory		Postal code
Telephone number	Citizenship		Role		

Officer #10

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City	Province / Territory		Postal code
Telephone number	Citizenship		Role		

Officer #11

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City	Province / Territory		Postal code
Telephone number	Citizenship		Role		

Officer #12

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City	Province / Territory		Postal code
Telephone number	Citizenship		Role		

Additional list of partners**If partner is an individual #3:**

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City		Province / Territory	
Telephone number		Citizenship		Partner's interest	

If partner is an individual #4:

First name		Last Name		Date of birth (YYYYMMDD)	
Address		City		Province / Territory	
Telephone number		Citizenship		Partner's interest	

If partner is a corporation #3:

Name of corporation		Date of incorporation (YYYYMMDD)		Business number	
Address		City		Province / Territory	
Telephone number		Role (General or limited partner)		Partner's interest	

If partner is a corporation #4:

Name of corporation		Date of incorporation (YYYYMMDD)		Business number	
Address		City		Province / Territory	
Telephone number		Role (General or limited partner)		Partner's interest	

If partner is a trust #3:

Name of trust		Date of trust creation (YYYYMMDD)		Business number		Trust identification number T	
Address		City		Province / Territory		Postal code	
Telephone number		Partner's interest					

If partner is a trust #4:

Name of trust		Date of trust creation (YYYYMMDD)		Business number		Trust identification number T	
Address		City		Province / Territory		Postal code	
Telephone number		Partner's interest					

Additional list of beneficiaries**If the beneficiary is an individual #3:**

First name	Last Name	Date of birth (YYYYMMDD)	Citizenship	
Address		City	Province / Territory	Postal code
Telephone number	Percent of beneficiary's interest			

If the beneficiary is an individual #4:

First name	Last Name	Date of birth (YYYYMMDD)	Citizenship	
Address		City	Province / Territory	Postal code
Telephone number	Percent of beneficiary's interest			

If the beneficiary is a corporation #3:

Name of corporation	Date of incorporation (YYYYMMDD)	Business number		
Address		City	Province / Territory	Postal code
Telephone number	Percent of beneficiary's interest			

If the beneficiary is a corporation #4:

Name of corporation	Date of incorporation (YYYYMMDD)	Business number		
Address		City	Province / Territory	Postal code
Telephone number	Percent of beneficiary's interest			

If the beneficiary is a partnership #3:

Name of partnership	Date of formation (YYYYMMDD)	Business number		
Address		City	Province / Territory	Postal code
Telephone number	Percent of beneficiary's interest			

If the beneficiary is a partnership #4:

Name of partnership	Date of formation (YYYYMMDD)	Business number		
Address		City	Province / Territory	Postal code
Telephone number	Percent of beneficiary's interest			