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RESEARCH NOTE

#PARG 2022-16RN

Registered Canadian Amateur Athletic Association (RCAAA)

List of RCAAA and issues on financial information

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November 2022

This research note presents the list of the Registered Canadian Amateur Athletic Association (RCAAA) per *Income Tax Act* rules, summarizes the primary rules about RCAAA, breaks down the RCAAA published lists (more specifically the registered and revoked RCAAA) and presents some issues on financial transparency.

This research note was finalized on November 9, 2022.

Introduction

In the context of Hockey Canada's recent crisis (see Brouard, Pilon and Webb, 2022 for more information about the crisis), Registered Canadian Amateur Athletic Associations (RCAAA) are coming at the forefront of the news. This raises the question of the lack of information about the RCAAAs.

As “[n]one of this information was provided on the CRA website at the time”, Blumberg (2022 July 12) “recently obtained a copy of an access to information request which had the financial statements of many of the Registered Canadian Amateur Athletic Associations”; in 2015, he also processed a similar request, regarding the RCAAA Transparency Project as part of the Sean Blumberg Transparency Project. In 2015, they “had requested from the CRA copies of the Registered Canadian amateur athletic associations (RCAAAs) T2052 and financial statements for each of the RCAAAs” (Blumberg, 2022 July 12). “None of this information is provided on the CRA website or anywhere else unless an individual RCAAA puts it up on their website” (Blumberg 2015).



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As discovered with both inquiries (2015 and 2022), the lack of transparency is evident; there is very limited information disclosure. The list on CRA website contained the name, BN number, status, effective date of registration, and the city and the province of the organization; “[i]t does not include financial information or governing documents or information on what the RCAAAs does, etc.”; “and there has been no improvement in transparency relating to RCAAAs” (Blumberg, 2022 July 12)

For taxation years 2013 and 2014, Blumberg (2015) was able to get financial information and/or T2052 for 61 RCAAAs. For taxation years 2018 and 2019, Blumberg (2022 July 12) was able to get financial information and/or T2052 for 73 RCAAAs and no information for 65 RCAAAs. Therefore, information is available for only 52% of the total 138 RCAAAs in 2022. The quality and quantity of information received appears to be at a lower level (complete financial statements (in 2013 and 2014) compared to only a few pages (in 2018 and 2019)).

Registered Canadian Amateur Athletic Association (RCAAAs)

Registered Canadian Amateur Athletic Association (RCAAAs) are part of the taxation of charities (see Brouard (2022) for explanations of nonprofits and charities taxation).

Definition of RCAAAs

With major revisions in 2012 (Canadian Bar Association, 2011), a Registered Canadian Amateur Athletic Association (RCAAAs) (*association canadienne enregistrée de sport amateur (ACESA)*) is now defined in the *Income Tax Act* (248(1)) as:

“a Canadian amateur athletic association within the meaning assigned by subsection 149.1(1) that has applied to the Minister in prescribed form for registration, that has been registered and whose registration has not been revoked”.

Per *Income Tax Act* rules (149.1(1)), Canadian amateur athletic association (CAAA) (*association canadienne de sport amateur*) means:

“an association that

- (a) was created under any law in force in Canada,
- (b) is resident in Canada,
- (c) has no part of its income payable to, or otherwise available for the personal benefit of, any proprietor, member or shareholder of the association unless the proprietor, member or shareholder was a club, society or association the primary purpose and primary function of which was the promotion of amateur athletics in Canada,
- (d) has the promotion of amateur athletics in Canada on a nationwide basis as its exclusive purpose and exclusive function, and
- (e) devotes all its resources to that purpose and function”.



Per Canada Revenue Agency (2018), a “Canadian amateur athletic association is created and resident in Canada with the exclusive purpose and exclusive function to promote amateur athletics in Canada on a nation-wide basis. It must devote all its resources to that purpose and function”.

“A Canadian amateur athletic association is eligible for registration by the Canada Revenue Agency. Once registered, it can issue official donation receipts for income tax purposes for gifts from individuals and corporations, and receive gifts from registered charities.” (Canada Revenue Agency, 2018)

Tax implications for RCAA

Per *Income Tax Act* rules (ITA 149(12)), a Registered Canadian Amateur Athletic Association (RCAA) needs to file within 6 months after the end of taxation year a T2052 (RCAA Return of Information) but does not need to file a T1044 (NPO Information Return). This section is based on Canada Revenue Agency information on their website.

Status of RCAA and lists

The status of a registered Canadian amateur athletic association (RCAA) could be registered, revoked, annulled, penalized, or suspended. Lists of RCAA per their different status are provided in appendices. Table 1 presents a summary of each status.

Table 1 – RCAA classification and count

Description	As of October 24, 2022
Registered	138
Revoked	
- revoked voluntarily	11
- revoked as a result of an audit	3
- revoked for failure to file	14
- revoked for other reasons	0
Total Revoked	28
Annulled	1
Suspended or penalized	0
Total	167

Note: This list for revoked and annulled only reflects associations that have been revoked from January 1, 2005 onwards.

Registered

Per Canada Revenue Agency (2018), being registered means “[a]n organization has applied to the CRA and received approval as meeting the requirements for registration as a charity, and has been issued a charitable registration number.” (see Appendix A) Registered associations are qualified donees; therefore, they can issue official donation receipts and are eligible to receive gifts from registered charities.



Revoked

“Registration as a charity or Canadian amateur athletic association (CAAA) has been cancelled and the privileges that go with it have been taken away. The organization can no longer issue official donation receipts and is no longer eligible to receive gifts from registered charities. (see Appendix B)

Registration as a charity or CAAA is officially revoked when a notice is published in the Canada Gazette. RCAA could be revoked for several reasons (voluntary, as a result of an audit, for failure to file, other reasons). Canada Revenue Agency (2018) provides some definitions of those reasons.

- Revoked voluntary

“Registration as a charity or Canadian amateur athletic association (CAAA) has been cancelled at the charity's or CAAA's request. Voluntary revocation may be requested for a number of reasons, such as:

- a lack of available resources
- dissolution of the organization
- a merger or consolidation
- no further need for the organization's services (for example, the project or program it was established to undertake is complete)
- the organization does not require registered charity status as it is another qualified donee.”

- Revoked as a result of an audit

“Registration as a charity or Canadian amateur athletic association (CAAA) has been cancelled where, following an audit of their operations, it was determined that the charity or CAAA ceased to comply with the requirements for registration (other than failure to file). Generally, charities or CAAs are revoked where there are severe cases of non-compliance or cases where there is continuous non-compliance.”

- Revoked for failure to file

“Registration as a charity or Canadian amateur athletic association has been cancelled for failure to file an Information Return (Form T3010 or Form T2052 respectively) within six months of the end of its fiscal year.”

- Revoked for other reasons

“Registration as a charity or Canadian amateur athletic association has been cancelled for failure to maintain its corporate status.”

Associations that have been revoked are no longer qualified donees; as such, they cannot issue official donation receipts or receive gifts from registered charities. Most revoked RCAA are for failure to file reasons (50%) or voluntary (40%), instead of audit (10%).



Annulled

Per Canada Revenue Agency (2018), “When a charity's or Canadian amateur athletic association's registration is annulled, it is deemed to have never been registered. Annulments generally occur when registration was granted in error. An organization whose registration has been annulled can no longer issue donation receipts for income tax purposes, and is no longer eligible to receive gifts from registered charities. However, because the registration was granted in error, the CRA considers receipts issued before the date of the notice of annulment to be valid.” (see Appendix C)

Suspended and penalized

In the last category, we could find suspended and penalized RCAAAs.

Per Canada Revenue Agency (2018), “Certain privileges of a registered charity, registered Canadian amateur athletic association, or other qualified donee have been temporarily taken away because it failed to comply with specific provisions of the Income Tax Act. Although a suspended organization may continue to operate while its privileges are suspended, it is not considered a qualified donee during that time, it cannot issue official donation receipts, and it must inform a donor of its suspension before accepting a gift.”

Penalized associations have had financial penalties imposed on them because they were not complying with specific legislative obligations under the Income Tax Act. Per Canada Revenue Agency (2018), “A financial penalty has been imposed on a charity because it was not complying with specific legislative obligations under the Income Tax Act.” No RCAAAs have been suspended or penalized since at least 2005 (see Appendix D).

Analysis of Registered RCAAAs

Table 2 presents a summary of the 138 RCAAAs (with a registered status) and their provincial presence, including their main city location. RCAAAs are mainly (80%) found in major cities. Ontario represents more than half (54%) of all the RCAAAs headquarters, mostly in the Ottawa region on account of being the Nation's capital, followed by Greater Toronto Area (GTA) and Vancouver and Calgary.

Table 3 presents a breakdown of registered RCAAAs per effective date of registration. More than half are registered before 1990s.

Table 4 presents a breakdown of revoked RCAAAs per effective date of revocation. There have been no revocations prior to 2000.



Table 2 –Provincial representation of registered RCAA and their main location

Province	Number	%	Main city	Number
BC – British Columbia	21	15%	Vancouver (including West Vancouver, Burnaby, Richmond, Surrey)	14
			Victoria	3
AB – Alberta	22	16%	Calgary	14
			Edmonton	2
			Canmore	3
SK – Saskatchewan	2	1%	Regina	1
			Saskatoon	1
MB – Manitoba	3	2%	Winnipeg	3
ON – Ontario	75	54%	Greater Toronto Area (GTA) (including Toronto (10), Aurora, Milton, Newmarket, Oakville, Oshawa, Richmond Hill)	18
			Ottawa (including Gloucester, Cumberland, Nepean)	39
QC – Québec	13	10%	Montréal (including Laval (2))	10
NB – New Brunswick	1	1%	Saint John	1
NS - Nova Scotia	0	0		-
PEI – Prince Edward Island	0	0		-
NL – Newfoundland and Labrador	1	1%	St. John's	1
Territories	0	0%		-
Total	138	100%		110

Table 3 – Breakdown of registered RCAA per effective date of registration

Years	Number	%
1960s	2	1%
1970s	45	33%
1980s	26	19%
1990s	18	13%
2000s	17	12%
2010s	17	12%
2020s	13	10%
Total	138	100%

Table 4 – Breakdown of revoked RCAA per effective date of revocation

Years	Number	%
1990s and before	0	0%
2000s	13	46%
2010s	12	43%
2020s	3	11%
Total	28	100%



Financial Information Disclosure

Besides the organization's website, the two main sources of information are CRA's T2052 form and the financial statements.

Form T2052

The Canada Revenue Agency form T2052 (RCAAA Return of Information) is only 2 pages of financial information and explanations. Table 5 presents the content of CRA form T2052.

Table 5 – Canada Revenue Agency T2052 content

Section	Description
Part 1	Identification
Part 2	Instructions
Part 3	Information required (yes / no questions, with explanations if applicable)
Part 4	Certification
Part 5	Privacy statement

Source: CRA T2052 (E 13)

Financial statements

Form T2052 instructions required to "Attach FINANCIAL STATEMENTS for the fiscal period covered by this return."

Per Canada Revenue Agency (2018):

"At a minimum, financial statements consist of a statement of assets and liabilities and a statement of revenue and expenditures for the fiscal year. They should show the different sources of a registered charity's revenue and how it spent its money".

The financial statements of not-for profit organizations (NPO) includes five components: a statement of financial position, a statement of operations, a statement of change in net assets, a cash flow statement and notes to the financial statements (see Brouard, 2014 for examples of financial statements content). The requirement for RCAAA is below a complete set of financial statements. It could be understandable for a small RCAAA (for example, organization with revenues of less than \$50,000 per year), but probably not for RCAAA with substantial assets. The need for audited financial statements could be at a higher level (for example, organization with revenues of more than \$1,000,000 per year; review engagements could be required for organizations with revenues in excess of \$500,000 per year).



Conclusion

It is clear that Registered Canadian Amateur Athletic Association (RCAAA) should be more transparent and disclose more information. If they do not do it voluntarily, it may be necessary to make it mandatory. Canada Revenue Agency should not only have a list with some basic information, but should also present the T2052 form and the financial statements in a more meaningful way.

The opacity in terms of financial information disclosure is not limited to Hockey Canada (Pilon, Webb, Brouard, 2022). All RCAAA and charities should be encouraged to post their annual reports and complete financial statements.

An organization receiving public funding should be required to make easily accessible their financial statements, and not only available to some government officials. After all, RCAAA receive grants or contributions from governments, and they benefit from tax expenditures (Canada – Department of Finance, 2022) while donors received tax credits for individuals or tax deductions for corporations.

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[suggestion for citing the research note: Brouard, François, Webb, Andrew, Pilon, Marc. (2022). *Registered Canadian Amateur Athletic Association (RCAAA) – List and issues on financial information*, PARG #2022-16RN, Research Note, Professional Accounting Research Group (PARG), Sprott School of Business, Carleton University, November 9, 19p.]

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Appendix A

A list of registered Canadian amateur athletic associations

(based on Canada Revenue Agency website, as of October 24, 2022)

Legal Name	BN/Registration Number	Status	Effective date of registration	City, Province
94 Forward Society	899492383RR0001	Registered	1995-04-01	Victoria, BC
Ace the World	843544446RR0001	Registered	2013-01-01	Montreal, QC
All Canada Male Netball Organization	879590925RR0001	Registered	2000-10-01	Toronto, ON
Alpine Canada Alpin	100164995RR0001	Registered	1992-04-01	Calgary, AB
Alpine Club of Canada	106704182RR0001	Registered	1972-05-29	Canmore, AB
Altius Canada Association	826404691RR0001	Registered	2009-12-01	Burnaby, BC
Alumni Youth Futbol	850079161RR0001	Registered	2022-06-08	Gormley, ON
Association cycliste canadienne / Canadian Cycling Association	130177116RR0001	Registered	1973-04-27	Ottawa, ON
Athletes 4 Athletes Foundation	827311176RR0001	Registered	2022-01-01	Vancouver, BC
Athletics Canada	119472975RR0001	Registered	1972-03-29	Ottawa, ON
Australian Football League Canada	870876414RR0001	Registered	2021-07-06	Nepean, ON
B2Ten	837258250RR0001	Registered	2009-10-27	Westmount, QC
Badminton Canada	108075029RR0001	Registered	1972-06-01	Ottawa, ON
Biathlon Canada	132574104RR0001	Registered	2019-04-01	Canmore, AB
Bobsleigh Canada Skeleton	130009269RR0001	Registered	1990-04-01	Calgary, AB
Bowls Canada Boulingrin	131262727RR0001	Registered	1985-04-01	Nepean, ON
Cadora Inc	100716513RR0001	Registered	1981-01-01	Hamilton, ON
Calgary Olympic Development Association	121962203RR0001	Registered	1985-03-27	Calgary, AB
Canada Basketball	106775299RR0001	Registered	1972-10-03	Toronto, ON
Canada Games Council	131976052RR0001	Registered	1991-08-27	Ottawa, ON
Canada Skateboard	703050294RR0001	Registered	2018-06-26	Kelowna, BC



Legal Name	BN/Registration Number	Status	Effective date of registration	City, Province
Canadian 5 Pin Bowlers' Association	100774124RR0001	Registered	1983-12-01	Ottawa, ON
Canadian Amateur Dancesport Association	891435307RR0001	Registered	2007-01-01	Pickering, ON
Canadian Amateur Rowing Association / Association canadienne d'aviron amateur	100759240RR0001	Registered	1972-03-22	Victoria, BC
Canadian Amateur Softball Association	107992281RR0001	Registered	1978-01-01	Ottawa, ON
Canada Artistic Swimming / Natation artistique Canada	123550337RR0001	Registered	1973-01-01	Gloucester, ON
Canadian Amputee Sports	131026809RR0001	Registered	1977-11-17	Aurora, ON
Canadian Association of Freediving and Apnea	865155295RR0001	Registered	2004-07-01	West Vancouver, BC
Canadian Association of Wrestling Officials (CAWO)	856473186RR0001	Registered	2022-01-06	Milton, ON
Canadian Balloon Association	886743459RR0001	Registered	1999-01-01	Condor, AB
Canadian Blind Sports Association	129895025RR0001	Registered	1981-12-27	Saskatoon, SK
Canadian Council of Provincial and Territorial Sport Federations Inc.	889386868RR0001	Registered	1980-09-25	Toronto, ON
Canadian Curling Association	106845035RR0001	Registered	1980-12-27	Cumberland, ON
Canadian Deaf Sports Association, Inc./ L'Association des sports des sourds du Canada, inc.	127556306RR0001	Registered	1972-04-12	Laval, QC
Canadian Federation of Amateur Baseball / Fédération canadienne de baseball amateur	106774698RR0001	Registered	1974-10-01	Ottawa, ON
Canadian Fencing Federation	132091935RR0001	Registered	1973-01-01	Ottawa, ON
Canadian Freestyle Ski Association / Association canadienne de ski acrobatique	893758680RR0001	Registered	1996-05-01	Vancouver, BC
Canadian Functional Fitness Federation / Fédération Canadienne de Fitness Fonctionnel	702488891RR0001	Registered	2020-06-26	Repentigny, QC
Canadian Girls Baseball	751391715RR0001	Registered	2022-01-01	Toronto, ON
Canadian Gymnastics Federation / La Fédération canadienne de gymnastique	122086986RR0001	Registered	1981-01-01	Ottawa, ON



Legal Name	BN/Registration Number	Status	Effective date of registration	City, Province
Canadian Handball Association	100765288RR0001	Registered	1988-04-01	St. John's, NL
Canadian Ice Cross Federation	775978661RR0001	Registered	2021-11-01	Mirabel, QC
Canadian Junior Football League	139723233RR0001	Registered	1979-04-30	Edmonton, AB
Canadian Junior Golf Association	888738176RR0001	Registered	1997-09-01	Newmarket, ON
Canadian Kendo Federation	133424457RR0001	Registered	1989-08-21	Montreal, QC
Canadian Luge Association / Association canadienne de luge	130387343RR0001	Registered	1993-02-13	Calgary, AB
Canadian Olympic Committee / Comité olympique canadien	106864614RR0001	Registered	1967-01-01	Toronto, ON
Canadian Paralympic Committee / Comité paralympique canadien	106845829RR0001	Registered	1982-04-01	Ottawa, ON
Canadian Powerlifting Union	892209164RR0001	Registered	2018-02-22	Metcalfe, ON
Canadian Rope Skipping Federation Inc.	893274720RR0001	Registered	2009-05-01	Essex, ON
Canada Rugby League Association	808620702RR0003	Registered	2019-02-27	Barrie, ON
Canadian Rugby Union / Fédération canadienne de rugby	125240366RR0001	Registered	1974-08-27	Richmond Hill, ON
Canadian Snowboard Federation	892374257RR0001	Registered	1999-05-18	Vancouver, BC
Canadian Snowsports Association	100771807RR0001	Registered	1972-01-01	Vancouver, BC
Canadian Sport Centre Manitoba Inc.	888535432RR0001	Registered	2000-04-01	Winnipeg, MB
Canadian Sport Institute Calgary	138651955RR0001	Registered	1996-07-01	Calgary, AB
Canadian Sport Institute Pacific Society	865655195RR0001	Registered	2011-02-24	Richmond, BC
Canadian Sport Parachuting Association / Association canadienne du parachutisme sportif	122680036RR0001	Registered	1974-10-01	Rockland, ON
Canadian Team Handball Federation	132643230RR0001	Registered	1978-01-01	Sherbrooke, QC
Canadian Tenpin Federation Inc / Fédération canadienne des dix-quilles inc	125989020RR0001	Registered	1984-08-01	Surrey, BC
Canadian Tennis Association	124323783RR0001	Registered	1982-04-01	Toronto, ON



Legal Name	BN/Registration Number	Status	Effective date of registration	City, Province
Canadian Underwater Games Association	864425939RR0001	Registered	2001-06-01	Delta, BC
Canadian University Shooting Federation	774821888RR0001	Registered	2021-03-31	Westlock, AB
Canadian Volleyball Association canadienne de volley-ball	121410203RR0001	Registered	1974-05-01	Gloucester, ON
Canadian Water Polo Association Inc	125402420RR0001	Registered	1973-04-01	Gloucester, ON
Canadian Weightlifting Federation / Fédération Haltérophile Canadienne	132845934RR0001	Registered	1974-09-01	Calgary, AB
Canadian Wheelchair Sports Association	106868706RR0001	Registered	1972-04-25	Ottawa, ON
Canoe Kayak Canada	106844160RR0001	Registered	1976-07-28	Ottawa, ON
Cheerleading Canada Inc.	842131484RR0001	Registered	2021-11-04	Calgary, AB
Climbing Escalade Canada	839525847RR0001	Registered	2022-03-04	Calgary, AB
Coaching Association of Canada / Association canadienne des entraîneurs	121725832RR0001	Registered	1977-07-14	Ottawa, ON
Corporation Sports-Québec	121133987RR0001	Registered	1979-04-01	Montréal, QC
Cricket Canada	127681625RR0001	Registered	1972-01-25	Laval, QC
Cross-country Ski de Fond Canada	120762380RR0001	Registered	1990-05-01	Canmore, AB
Diving Plongeon Canada	132004953RR0001	Registered	1973-01-01	Ottawa, ON
Equine Canada / Canada Hippique	122863210RR0001	Registered	1977-10-01	Ottawa, ON
Eventing Canada	887215275RR0001	Registered	1998-03-01	Mono, ON
Fédération canadienne de maracana	761126291RR0001	Registered	2017-06-26	Montreal, ON
Federation of Canadian Archers Inc./ Fédération canadienne des archers inc.	119390821RR0001	Registered	1972-11-01	Ottawa, ON
Field Hockey Canada / Hockey sur gazon Canada	121791487RR0001	Registered	1972-11-01	Vancouver, BC
Fondation des amis du tennis	888625878RR0001	Registered	1988-09-01	Montréal, QC
Golf Canada Foundation / Fondation Golf Canada	126408129RR0001	Registered	1979-08-09	Oakville, ON
Hockey Canada	121396139RR0001	Registered	1981-05-01	Calgary, AB



Legal Name	BN/Registration Number	Status	Effective date of registration	City, Province
Horseshoe Canada Association	897054078RR0001	Registered	1987-04-13	Fisherville, ON
Judo Canada	107552895RR0001	Registered	1973-01-24	Montreal, QC
Karate Canada / Karaté Canada	890496946RR0001	Registered	2015-06-26	Montreal, QC
Kidsport Canada	862125986RR0003	Registered	2007-04-18	Regina, SK
Lacrosse Canada / Crosse Canada (formerly Canadian Lacrosse Association / Association Canadienne de crosse)	130272891RR0001	Registered	2019-07-01	Ottawa, ON
Little League Baseball Canada	119457364RR0001	Registered	2020-01-22	Nepean, ON
Maccabi Canada	140092321RR0001	Registered	1989-03-04	Concord, ON
National Winter Sport Development Association	827411125RR0001	Registered	2007-01-22	Burnaby, BC
Netball Canada	892216367RR0001	Registered	1996-03-23	Vancouver, BC
Nordic Combined Ski Canada Combiné Nordique	898753405RR0001	Registered	2005-01-07	Calgary, AB
Orienteering Canada / Course d'orientation Canada	892218165RR0001	Registered	2008-04-24	Calgary, AB
Padel Association of Canada	899800031RR0001	Registered	1994-03-01	Calgary, AB
Pentathlon Canada	133000018RR0001	Registered	1972-05-24	Woodbridge, ON
Pickleball Canada Organization	842140089RR0001	Registered	2019-06-18	Surrey, BC
PowerHockey Canada	722218880RR0001	Registered	2019-09-26	Toronto, ON
Quidditch Canada	820553188RR0001	Registered	2015-03-26	Toronto, ON
Ringette Canada	107896953RR0001	Registered	1979-05-18	Ottawa, ON
Royal Canadian Golf Association / Association royale de golf du Canada	107928665RR0001	Registered	1987-11-01	Oakville, ON
Sail Canada / Voile Canada	122863087RR0001	Registered	1972-03-20	Kingston, ON
Saint John Jeux Canada Games Foundation Inc	132449513RR0001	Registered	1994-10-29	Saint John, NB
Seaman Hotchkiss Hockey Foundation	888852043RR0001	Registered	1984-07-01	Calgary, AB
See You In-Canadian Athletes Fund Corporation	856858642RR0003	Registered	2003-02-20	Toronto, ON



Legal Name	BN/Registration Number	Status	Effective date of registration	City, Province
Shooting Federation of Canada / Federation de tir du Canada	107978637RR0001	Registered	1978-01-01	Ottawa, ON
Skate Canada /Patinage Canada	121824031RR0001	Registered	1972-02-28	Ottawa, ON
Ski Jumping Canada / Canada Saut à ski	141149658RR0001	Registered	2005-01-07	Calgary, AB
Soaring Association of Canada	119456630RR0001	Registered	1977-01-01	Cambridge, ON
Speed Skating Canada / Patinage de vitesse Canada	129990446RR0001	Registered	1996-03-23	Ottawa, ON
Squash Canada	108075714RR0001	Registered	1983-01-01	Nepean, ON
St. Catharines World Rowing	869060087RR0001	Registered	2022-02-16	St. Catharines, ON
Swimming / Natation Canada	119350825RR0001	Registered	1972-01-01	Ottawa, ON
Table Tennis Canada Tennis de table	123665655RR0001	Registered	1974-04-01	Ottawa, ON
Taekwondo Canada	889449930RR0001	Registered	2013-07-27	Ottawa, ON
The 2010 Games Operating Trust	851632877RR0001	Registered	2004-06-02	Vancouver, BC
The Canadian Amateur Football Association	116989732RR0001	Registered	2015-06-04	Ottawa, ON
The Canadian Baton Twirling Federation	136523156RR0001	Registered	1983-04-11	Oshawa, ON
The Canadian Chito-Kai Association	886983196RR0001	Registered	1989-01-01	Scarborough, ON
The Canadian Polo Association	891821571RR0001	Registered	1987-01-01	Toronto, ON
The Canadian Pony Club	131888281RR0001	Registered	1972-09-01	Warsaw, ON
The Canadian Racquetball Association	121891204RR0001	Registered	1985-04-01	Winnipeg, MB
The Canadian Section International Five-O-Five Class Yacht	888847241RR0001	Registered	1988-08-08	West Vancouver, BC
The Canadian Soccer Association Incorporated / L'Association canadienne de soccer incorporée	122473473RR0001	Registered	1972-02-29	Ottawa, ON
The Commonwealth Games Association of Canada Inc /L'Association canadienne des Jeux du Commonwealth inc	130362601RR0001	Registered	1969-01-01	Ottawa, ON
The Dominion of Canada Rifle Association	132147000RR0001	Registered	1975-01-01	Nepean, ON



Legal Name	BN/Registration Number	Status	Effective date of registration	City, Province
The Edmonton International Baseball Foundation	131893661RR0001	Registered	1988-01-01	Beaumont, AB
Tomorrow's Champions Foundation	827575176RR0001	Registered	2022-01-01	Vancouver, BC
Triathlon Canada	894036938RR0001	Registered	1991-05-30	Victoria, BC
U Sports (formerly Canadian Interuniversity Sport / Sport interuniversitaire canadien)	132005802RR0001	Registered	1974-06-17	Richmond Hill, ON
Ultimate Canada	865642508RR0001	Registered	2004-06-16	Winnipeg, MB
Water Ski and Wakeboard Canada / Ski nautique et planche Canada	134542042RR0001	Registered	1972-03-16	Ottawa, ON
Wheelchair Basketball Canada / Basketball en fauteuil roulant Canada	140825191RR0001	Registered	1994-04-01	Ottawa, ON
Whistler 2010 Sport Legacies Society	856133590RR0002	Registered	2010-10-01	Whistler, BC
Wind Athletes Canada	836384222RR0001	Registered	2008-09-23	Kingston, ON
Women's Para Hockey of Canada / Parahockey féminin du Canada	806059770RR0002	Registered	2016-10-19	Edmonton, AB
World Dwarf Games 2017	787593490RR0001	Registered	2016-08-24	Erin, ON
Wrestling Canada Lutte	123624009RR0001	Registered	1974-04-01	Ottawa, ON



Appendix B

A list of revoked Canadian amateur athletic associations

(based on Canada Revenue Agency website, as of October 24, 2022)
 This list only reflects associations that have been revoked from January 1, 2005 onwards.

Legal Name	BN/Registration Number	Status	Effective date of revocation	City, Province
Aerobatics Canada	888970449RR0001	Revoked - failure to file	2008-01-12	Guelph, ON
Aquatic Foundation of Canada	888964244RR0001	Revoked – voluntary	2015-09-19	Cambridge, ON
Bandy Federation of Canada	866271539RR0002	Revoked – voluntary	2019-11-16	Winnipeg, MB
Blind Bowls Association of Canada	855803706RR0001	Revoked – voluntary	2021-01-16	Saint-Lambert, QC
Canadian Adult Recreational Hockey Association	132372319RR0001	Revoked – voluntary	2015-06-20	Ottawa, ON
Canadian Adventure Racing Association	883586109RR0001	Revoked - failure to file	2012-02-11	Thornbury, ON
Canadian Amateur Boxing Association / Association canadienne de boxe amateur	106842289RR0001	Revoked - failure to file	2021-12-04	Montréal, QC
Canadian Association for the Advancement of Amateur Women's Hockey	836660415RR0001	Revoked - failure to file	2022-02-12	Claremont, ON
Canadian Football Federation	899144109RR0003	Revoked – voluntary	2010-12-25	Vancouver, BC
Canadian Long Distance Riding	888850245RR0001	Revoked – voluntary	2013-07-13	Stouffville, ON
Canadian Macedonian Olympic Club	822818340RR0002	Revoked - failure to file	2011-04-02	Newmarket, ON
Canadian Masterathlete Federation	899686653RR0001	Revoked – audited	2007-12-15	Mount Albert, ON
Canadian Precision Flying Association	882239569RR0001	Revoked - failure to file	2012-02-11	Orléans, ON
Canadian Rhythmic Sportive Gymnastic Federation	123726739RR0001	Revoked - failure to file	2007-11-17	Victoria, BC



Legal Name	BN/Registration Number	Status	Effective date of revocation	City, Province
Canadian Rollercross Federation / Fédération canadienne de rollercross	862793726RR0001	Revoked - failure to file	2007-11-17	Nanaimo, BC
Canadian Sport and Fitness Administration Center Inc/Centre	106867039RR0001	Revoked - failure to file	2007-11-17	Gloucester, ON
Equestrian Improvement Foundation	895941094RR0001	Revoked – audited	2007-07-14	Calgary, AB
Fédération canadienne de ballon sur glace / Canadian Broomball Federation	889955175RR0001	Revoked - failure to file	2007-11-17	Winnipeg, MB
Go Rowing and Paddling Association of Canada	890076730RR0001	Revoked – voluntary	2016-01-23	Victoria, BC
Horse Trials Canada	140751843RR0001	Revoked - failure to file	2011-04-02	Guelph, ON
National Polo Association	861941268RR0001	Revoked - audited	2008-12-20	Calgary, AB
Paddle Canada Pagayer Canada	122854409RR0001	Revoked - voluntary	2006-09-09	Kingston, ON
Shaske Memorial Foundation, Eddy Mark	886995190RR0001	Revoked - voluntary	2016-03-19	Salt Spring Island, BC
Sledge Hockey of Canada / Hockey sur luge du Canada	890771066RR0001	Revoked - voluntary	2005-01-29	Ottawa, ON
The Canadian Ladies' Golf Association / L'association canadienne de golf (dames)	106861966RR0001	Revoked - voluntary	2006-09-30	Oakville, ON
The National Football Federation of Canada	886433168RR0001	Revoked - failure to file	2007-11-17	Montréal, QC
Vanier Cup-Canada's University Football Championship	890151079RR0001	Revoked - failure to file	2007-11-17	Ottawa, ON
World Swimming Society	870934395RR0001	Revoked - failure to file	2011-04-02	Leduc, AB



Appendix C

A list of annulled Canadian amateur athletic association

(based on Canada Revenue Agency website, as of October 24, 2022)

This list only reflects associations that have been annulled from January 1, 2005 onwards.

Legal Name	BN/Registration Number	Status	Effective date of annulment	City, Province
Tournoi international de hockey midget de Drummondville inc	125515254RR0001	Annulled	2005-10-19	Drummondville, QC

Appendix D

A list of suspended or penalized Canadian amateur athletic association

(based on Canada Revenue Agency website, as of October 24, 2022)

This list only reflects associations that have been suspended from January 1, 2005 onwards.

Legal Name	BN/Registration Number	Status	Effective date of suspension or penalty	City, Province
None				

