

**BC/YUKON COMMAND**  
**The Royal Canadian Legion**

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May 1, 2025

TO: All Branches  
For Information of Members of Command Executive Council

FROM: Emily Yuan, CPA, Controller, BC/Yukon Command

SUBJECT: **Branch Non-Profit Organization Information Return T1044**

Memo 23.25

**Canada Revenue Agency Filing Deadline June 30<sup>th</sup>, 2025**

This is a reminder that the Non-Profit Organization (NPO) Information Return T1044 (attached) to Canada Revenue Agency as required by Income Tax Act is due **June 30<sup>th</sup>, 2025**. This form gets filed annually if the Branch meets any of the following conditions:

1. The Branch received or is entitled to receive taxable dividends, interest, rentals or royalties totaling more than \$10,000 in the fiscal period.
2. The Branch owned assets valued at more than \$200,000 at the end of the immediately preceding fiscal period.
3. The Branch had to file an NPO information return for a previous fiscal period.

Branches that have applied and received the Canada Emergency Business Account (CEBA) Loan and/or Canada Emergency Wage Subsidy (CEWS) will also be required to file the T1044.

The deadline for the filing is 6 months after the fiscal year end. For our Branches, that would be June 30<sup>th</sup> of each year. If your Branch meets one of the conditions above, the 2024 Information return must be filed no later than June 30<sup>th</sup>, 2025. The penalty for late filing is \$25/day up to a maximum of \$2,500 for each failure to file.

Guide to completing the T1044 Information return:

<https://www.canada.ca/en/revenue-agency/services/forms-publications/publications/t4117/income-tax-guide-non-profit-organization-information-return.html>

It is recommended that you consult your Accountant or bookkeeper for more information. You can email [emily.yuan@legionbcyukon.ca](mailto:emily.yuan@legionbcyukon.ca) or your Branch Operations Advisor if you have questions or concerns.