
Nonprofit Law Resource Library

Canada Initial Compliance – Alberta

Initial Filings for Alberta Nonprofit Organizations

1. To Incorporate in Alberta

In Alberta, there are three Acts that regulate the three different types of nonprofit organizations that may be formed. Non-profit companies are regulated by the [Companies Act](#), societies are regulated by the [Societies Act](#), and religious societies are regulated by the [Religious Societies' Land Act](#). For more information about the differences between these types of nonprofit organizations, refer to the [Alberta Government Services website](#).

- a. To incorporate a non-profit company, submit the NUANS name search report, and two (2) original copies of the Memorandum of Association, Articles of Association (refer to Table A in the Companies Act for a sample [Articles of Association](#)), [Notice of Address](#) and [Notice of Directors](#) to:

Alberta Registries
Corporate Registry
PO Box 1007 Station Main
Edmonton, Alberta T5J 4W6

Information: (780) 427-2311
Web Site: alberta.ca/home
Filing Fee: \$75 CND

- b. To incorporate a society, submit the NUANS name search report, and two (2) original copies of the [Application to Form a Society](#), [Bylaws](#), and [Notice of Address](#) to:

Alberta Registries
Corporate Registry
PO Box 1007 Station Main
Edmonton, Alberta T5J 4W6

Information: (780) 427-2311
Web Site: alberta.ca/home
Filing Fee: \$75 CND

Note: The Canada Customs and Revenue Agency recommends that any societies intending to register as a charity with the Charities Directorate do not select any of the objects listed in the Application to Form a Society

- c. To incorporate a religious society, submit the NUANS name search report, and the [Declaration of Incorporation](#), and [affidavit](#) to:

Alberta Registries
Corporate Registry
PO Box 1007 Station Main
Edmonton, Alberta T5J 4W6

Information: (780) 427-2311
Web Site: alberta.ca/home
Filing Fee: \$75 CND

2. To Register as a Charity with the Charities Directorate

Submit Form T2050, Application to Register a Charity under the *Income Tax Act*, to:

Charities Directorate
Canada Customs and Revenue Agency
Ottawa, ON K1A 0L5

Information: (800) 267-2384
Forms: (800) 959-2221
Web Site: www.cra-arc.gc.ca
Filing Fee: \$0

3. To Register for the Goods and Services Tax and the Harmonized Sales Tax

Submit the Request for a Business Number (BN), Form RC1, to a Tax Services Office nearest you. To find such a location, refer to the [Canada Revenue Agency](#), or call the toll free number listed below.

Information: (800) 959-5525
Web Site: www.cra-arc.gc.ca
Filing Fee: \$0

Notes: Organizations located in Quebec should contact Revenu Quebec which administers GST/HST. For more information, contact Revenu Quebec at (800) 567-4692 or refer to their publication, [General Information Concerning the QST and the GST/HST](#).

Charities meeting any one of the following conditions do not have to register for GST/HST:

- The organization is in its first fiscal year;
- The organization's gross revenue is \$250,000 or less in either of its two previous years;
- The organization's gross revenue is more than \$250,000 but its sales of taxable goods and services (not including sales of capital property) are not greater than \$50,000 in the current fiscal quarter or over the four previous quarters.

Most goods and services provided by charities are exempt from GST/HST. For a list of qualified exemptions and a thorough discussion of GST/HST as they relate to charities, please refer to the Canada Revenue Agency's publication, [GST/HST Information for Charities](#).

4. To Register a Charity to Solicit Funds in Alberta

Submit the [Application for Charitable Organizations](#) along with copies of solicitation materials and any telemarketing scripts to an authorized Alberta registry agent. An authorized agent can be found in a telephone book under "Licence and Registry Services". For more information contact the number below or refer to the [Information for Charities and Donors](#) section of the Service Alberta website and the Alberta Government Services publication, [Charitable Organizations That Solicit Donations](#).

Information: (780) 427-4088

Web Site: www3.gov.ab.ca

Filing Fee: \$60 CAD plus registry agent fee (max of \$20 CAD plus GST)

Note: Only organizations (societies or nonprofit companies) that use a fund-raising business or those that raise more than \$25,000 in a given fiscal year in gross contributions from individuals in Alberta need to register.