

# **GUIDE FOR OFFICIALS**

## **PREPARING THE ANNUAL REVENUE RETURN FOR REGISTERED POLITICAL PARTIES**



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# Guide for Officials: Preparing the Annual Revenue Return for Registered Political Parties

This guide was prepared for Officials of registered political parties (referred to as “parties” in this guide). Officials must file an Annual Revenue Return (ARR) by March 31 to report financial activity for the previous calendar year. A party that has no contributions must still file an ARR to report that no contributions were received.

This guide answers these questions:

- What is the role of the party Official?
- Who can make a contribution to a party?
  - How much can be contributed?
  - How are contributions receipted?
- When must the ARR be filed?
- Where is the ARR filed?
- Why is the ARR required?
- What information is required on the ARR?
  - What information on the ARR is available to the public?

This guide also provides detailed step-by-step instructions to assist Officials in completing and filing the ARR. It is provided as a resource to parties and their Officials. The *Elections Act* must be consulted for full legal authority.

## What is the role of the party Official?

Officials must be appointed by the leader of the party. Parties are required to notify the Chief Electoral Officer of the name and contact information of one or more Officials to perform certain official duties, in accordance with the *Elections Act*.

An Official is responsible for the financial activities of the party, and must:

- maintain a bank account for deposit of revenue and payment of expenses
- maintain records of contributions, including all contributor information
- identify unincorporated groups and collect required contributor information
- issue receipts for contributions to contributors
- provide duplicate tax receipts for contributions to the Chief Electoral Officer
- make all payments by or on behalf of the party
- keep copies of receipts, records and books of account to provide additional detail to the Chief Electoral Officer, on request, and to verify contribution amounts, if required by Canada Revenue Agency
- complete, sign and file the ARR

## Who can make a contribution to a party in Yukon?

Contributions can be made by:

- Persons, meaning
  - an individual
  - a corporation which is incorporated in any jurisdiction
  - a partnership or other unincorporated association, organization or body that is registered under the *Partnership and Business Names Act*
- Unincorporated groups, meaning
  - a trade union
  - a political party
  - any other entity that is not a person

The Official is responsible to identify unincorporated groups to obtain the required information and statements from them.

Two types of contributions may be made: monetary and “in kind”, which are defined in this guide.

There is no limit on contribution amounts. A contributor can make a contribution of any amount, as long as it is properly receipted and necessary information and statements, where required, are obtained.

There is no restriction in the *Elections Act* on who can contribute to a party, as long as the contributor is identified. Anonymous contributions of any type must be turned over to the Chief Electoral Officer.

There is no limit on the total amount of contributions a party can accept, as long as the contributions are properly disclosed.

### Receipts for Contributions

Receipts for all monetary and in kind contributions in a calendar year must be issued using official receipts provided by the Chief Electoral Officer. There are two different types of receipt forms: one for monetary contributions, which are eligible for a tax credit and one for in kind contributions, which are not eligible for a tax credit.

The Official is authorized to issue receipts on behalf of the party only after the Official’s appointment is received, in writing, by the Chief Electoral Officer.

Receipts must be requested from the Chief Electoral Officer. A receipt cannot be issued for any part of a contribution if the contributor receives in return, or should reasonably expect to receive in return, equivalent value (in cash, negotiable instruments, goods, services or other compensation). Receipts must be issued for the contribution portion of a donation (i.e. the amount by which the payment exceeds the value of goods and services or other compensation received).

No official receipt can be issued by or on behalf of a party other than one provided by the Chief Electoral Officer, although the Official may issue an interim receipt when a contribution is received.

The receipt issued by the Official must show:

- the name of the party
- the name of the party Official
- the date on which the receipt was issued
- the date on which the contribution was received (or the date of the last contribution, if more than one contribution was received from a contributor)
- the name and address of the contributor
  - for an individual, the surname and the first name (or initials); a receipt cannot be made out to Mrs. Brown, for example
  - only one contributor's name; a receipt cannot be made out to John and Jane Brown, for example
- the amount and type of the contribution
- the signature of the Official

Duplicate copies of all receipts issued during the year must be filed with the ARR. The receipt template, available on the website, will produce duplicate copies. If receipts are handwritten, attach photocopies of the contributors' copies to the ARR. All voided and unused receipts must be returned with the ARR. An affidavit is required to account for any missing receipts.

### **When must the ARR be filed?**

The ARR must be filed with the Chief Electoral Officer by the last day of March in each year. There is no provision in the *Elections Act* for the party to apply for an extension of the filing deadline.

### **Where is the ARR filed?**

The ARR must be filed with the Chief Electoral Officer at the office of Elections Yukon, along with duplicate copies of official receipts and statements from unincorporated groups. In an election year, duplicate copies of official receipts filed with the Election Financing Return are also required. The ARR can be personally delivered or mailed to the office. The ARR must contain an original signature of the party Official.

Address: Elections Yukon  
Box 2703 (A-9)  
Yukon Government Building  
2071 Second Avenue  
Whitehorse, YT  
Y1A 3C6

## **Why is the ARR required?**

The ARR must be prepared and submitted annually by every party registered with Elections Yukon. This is required by section 382 of the *Elections Act*. The purpose of this Return is to publicly disclose the financial activity of the party for the annual reporting period.

## **What information is required on the ARR?**

The ARR must set out the party's total revenue for the preceding calendar year to provide a complete picture of money/value received. Revenue includes contributions and amounts received from all other sources. The ARR has separate sections to record contributions and other revenue. It also includes schedules that allow for reporting of specific information that must be disclosed.

The complete ARR includes:

- Annual Revenue Summary (page one)
- Monetary Contributions over \$250 (Schedule A)
- In Kind Contributions over \$250 (Schedule B)
- Monetary Contributions up to \$50 (Schedule C)
- In Kind Contributions up to \$50 (Schedule D)
- Monetary Contributions from \$50.01 to \$250 (Schedule E)
- In Kind Contributions from \$50.01 to \$250 (Schedule F)

The names and addresses of contributors who contribute more than \$250 (either monetary or in kind, or a combination of both) to the party are reported to the public, along with the contribution amounts. The names and addresses of the principals of unincorporated groups that contribute over this amount are public as well.

Contributions made to a party are aggregated (totalled) for a calendar year. If the total of all annual contributions plus all campaign contributions made by a single contributor exceeds \$250 in the calendar year, the contributor's information will be publicly disclosed.

Disclosure occurs only if the amount contributed to the party exceeds \$250; in an election year, contributions to the party and candidates endorsed by the party are not combined for reporting purposes. It is important to share this information with contributors; a contributor's guide has been prepared for this purpose.

The party may not have information to record on each schedule. In that case, the schedule should be included with a note indicating that it's not applicable.

## What additional information must be filed with the ARR?

Duplicate copies of all receipts issued for annual contributions must be filed with the ARR, along with voided receipts and any unused receipts. An affidavit is required to account for any missing receipts.

A statement is required from an unincorporated group contributing over \$50.

- Political parties and trade unions: the statement must include the name and address.
- Unincorporated groups: the statement must include the name and address of a principal of the group.

All unincorporated groups must provide a statement identifying any contributors of over \$250 towards the total amount or indicating that no contributor exceeded \$250. The same information is required for any contribution made by another unincorporated group. For example, if ABC Group identifies XYZ Group as a contributor, both groups must provide the information required from unincorporated groups.

## Completing the Party's Annual Revenue Return

### HEADER INFORMATION

In this section, record:

- the name of the Registered Political Party
- the calendar year covered by the Annual Revenue Return

### ANNUAL REVENUE SUMMARY

The first page of the ARR provides a summary of all revenue received in a calendar year.

Line by line instructions for completing the ARR follow. The instructions are numbered to correspond with each line of the ARR. The ARR is available as a fillable pdf, which performs calculations automatically to eliminate the requirement for manual calculations and reduce the likelihood of errors. **The fillable pdf must be downloaded to a computer to properly perform the calculations.**

The schedules are designed to record revenue on an ongoing basis. When the schedules are completed, total amounts will be transferred to the corresponding summary lines for reporting purposes.

Except where noted, the information provided on the ARR will be available for review by the public at the office of the Chief Electoral Officer.

## CONTRIBUTIONS

Contributions are gifts made to a party in the form of money, a good, a service or a discount off the usual price of a good or service. It does not include volunteer labour. Specific detail is required when reporting contributions.

Monetary contributions are contributions in the form of money and include cash, the monetary value of negotiable instruments (such as a cheque) and money conveyed by credit card or other similar means.

Contributions in kind are contributions of goods and services. For example, a party could receive a donated good, such as a piece of used office equipment or a donated service, such as computer repairs.

The value of a contribution in kind is its fair market value when it is contributed. As an example:

- for used office equipment, the fair market value would be the cost of purchasing the used equipment
- for a service, the fair market value would be the amount that a person would usually charge for this service
- for a good or service purchased at a discount, the difference between the price that is usually paid and the discounted price is the fair market value of the contribution

**Line 1**

**Up to \$50**

Report the number and amount of all monetary contributions and the number and value of all in kind contributions of **\$50 or less**. In the last column, report the total of all contributions (monetary and in kind) up to \$50. This amount will be calculated automatically if the fillable pdf is used.

<p><b>Line 2</b></p> <p><b>From \$50.01 - \$250</b></p>	<p>Report the number and amount of all monetary contributions and the number and value of all in kind contributions from <b>\$50.01 to \$250</b>. In the last column, report the total of all contributions (monetary and in kind) of \$50.01 to \$250. This amount will be calculated automatically if the fillable pdf is used.</p> <p>For contributions of more than \$50 from a trade union or political party, a disclosure statement is required indicating the name and address of the trade union or political party.</p> <p>For other unincorporated groups, a disclosure statement is required indicating the name and address of an individual who is a principal of the unincorporated group. All unincorporated groups must provide a statement identifying any contributors of over \$250 towards the total amount or indicating that no contributor exceeded \$250. The same information is required for any contribution made by another unincorporated group. For example, if ABC Group identifies XYZ Group as a contributor, both groups must provide the information required from unincorporated groups.</p> <p>Public disclosure is limited to contributions over \$250.</p>
<p><b>Line 3</b></p> <p><b>Over \$250</b></p>	<p>Report the number and amount of all monetary contributions and the number and value of all in kind contributions <b>over \$250</b>. In the last column, report the total of all contributions (monetary and in kind) of all contributions over \$250.</p> <p>Detailed information on these contributions is required on Schedule A (for monetary contributions) and Schedule B (for in kind contributions). The total of these amounts will be automatically transferred from Schedules A and B if the fillable pdf is used.</p> <p>Refer to the instructions on Line 2 of this guide for specific requirements relating to unincorporated groups.</p>
<p><b>Line 4</b></p> <p><b>Total</b></p>	<p>Report the total number and amount of all monetary contributions, the total number and value of all in kind contributions and the total of both these amounts. These amounts will be calculated automatically if the fillable pdf is used.</p>

## OTHER REVENUE

Revenue includes contributions (which have been recorded above) plus:

- proceeds from fundraising activities
- donations made at meetings and rallies
- membership fees
- event registration fees
- income from investments
- loans
- income from any other source

Other revenue is reported as one amount. Detailed records must be maintained, since additional information may be requested by the Chief Electoral Officer.

<b>Line 5</b>	Report the total of all other revenue from any other source, as defined above.
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## TOTAL ELECTION REVENUE

<b>Line 6</b>	If there was an election or by-election during the calendar year, report the Total Election Revenue from Line 17 on Schedule A of the Party Election Financing Return (Form 64a-16).
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## TOTAL ANNUAL REVENUE

<b>Line 7</b>	Add and report the totals of Line 4, 5 and 6. This amount will be calculated automatically if the fillable pdf is used.
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## STATEMENT OF VERIFICATION

<b>LINE 8</b>	The ARR must be dated and signed by an Official of the party before it is filed with the Chief Electoral Officer.
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## SCHEDULE A – MONETARY CONTRIBUTIONS OVER \$250 IN TOTAL

### Monetary Contributions (over \$250)

<b>Line 9</b>	Report all monetary contributions <b>over \$250</b> . You must also report monetary contributions that are less than \$250 if the total of monetary and in kind contributions from the same contributor exceeds \$250.
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The names and addresses of contributors who make contributions over \$250 are public information. They will be published, along with the contribution amounts, in the annual report of the Chief Electoral Officer and posted on the Elections Yukon website.

Refer to the instructions on Line 2 of this guide for specific requirements relating to unincorporated groups.

<b>Name of Contributor</b>	
<b>Line 10</b>	Report the name of the contributor. For unincorporated groups other than trade unions or political parties, include the name of the group and the name of the principal of the group.
<b>Address</b>	
<b>Line 11</b>	Report the address of the individual contributor. For unincorporated groups other than trade unions or political parties, report the address of the principal of the group.
<b>Amount</b>	
<b>Line 12</b>	Report the amount contributed by each of the contributors.
<b>Total Monetary Contributions Over \$250</b>	
<b>Line 13</b>	Add and report the total of the monetary contributions over \$250. This amount will be calculated automatically and transferred to Line 3 if the fillable pdf is used.
<b>SCHEDULE B – IN KIND CONTRIBUTIONS OVER \$250 IN TOTAL</b>	
<b>In Kind Contributions (over \$250)</b>	
<b>Line 14</b>	<p>Report in kind contributions over \$250. You must also report contributions in kind that are less than \$250 if the total of monetary and in kind contributions from the same contributor exceeds \$250.</p> <p>The names and addresses of contributors who make contributions over \$250 are public information. They will be published, along with the contribution amounts, in the annual report of the Chief Electoral Officer and posted on the Elections Yukon website.</p> <p>Refer to the instructions on Line 2 of this guide for specific requirements relating to unincorporated groups.</p>
<b>Name of Contributor</b>	
<b>Line 15</b>	Report the name of the individual contributor. For unincorporated groups other than trade unions or political parties, include the name of the group and the name of the principal of the group.
<b>Address</b>	
<b>Line 16</b>	Report the address of the individual contributor. For unincorporated groups other than trade unions or political parties, report the address of the principal of the group.
<b>Description</b>	
<b>Line 17</b>	Provide a brief description of the good or service contributed, e.g. use of office space, printing of brochures or computer set-up.

<b>Amount (Value)</b>	
<b>Line 18</b>	Report the fair market value of each of the contributions.
<b>Total In Kind Contributions Over \$250</b>	
<b>Line 19</b>	Add and report the total value of the in kind contributions over \$250. This amount will be calculated automatically and transferred to Line 3 if the fillable pdf is used.
<b>SCHEDULE C – MONETARY CONTRIBUTIONS UP TO \$50 IN TOTAL</b>	
<b>Monetary Contributions (up to \$50)</b>	
<b>Lines 20 - 23</b>	Report monetary contributions up to \$50 in total.  The names and addresses of contributors who make monetary contributions up to \$50 are not public information.
<b>Line 24</b>	Add and report the total value of the monetary contributions up to \$50. This amount will be calculated automatically and transferred to Line 1 if the fillable pdf is used.
<b>SCHEDULE D – IN KIND CONTRIBUTIONS UP TO \$50 IN TOTAL</b>	
<b>In Kind Contributions (up to \$50)</b>	
<b>Lines 25 - 29</b>	Report in kind contributions up to \$50 in total.  The names and addresses of contributors who make in kind contributions up to \$50 are not public information.
<b>Line 30</b>	Add and report the total value of the in kind contributions up to \$50. This amount will be calculated automatically and transferred to Line 1 if the fillable pdf is used.
<b>SCHEDULE E – MONETARY CONTRIBUTIONS \$50.01 TO \$250 IN TOTAL</b>	
<b>Monetary Contributions (\$50.01 to \$250 in total)</b>	
<b>Lines 31 - 34</b>	Report monetary contributions from \$50.01 to \$250 in total*.  The names and addresses of contributors who make monetary contributions from \$50.01 to \$250 are not public information.
<b>Line 35</b>	Add and report the total value of the monetary contributions from \$50.01 to \$250. This amount will be calculated automatically and transferred to Line 2 if the fillable pdf is used.

**SCHEDULE F – IN KIND CONTRIBUTIONS \$50.01 TO \$250 IN TOTAL**

**In Kind Contributions (\$50.01 to \$250 in total)**

<b>Lines 36 - 40</b>	Report in kind contributions from \$50.01 to \$250 in total*.  The names and addresses of contributors who make in kind contributions from \$50.01 to \$250 are not public information.
<b>Line 41</b>	Add and report the total value of the in kind contributions from \$50.01 to \$250. This amount will be calculated automatically and transferred to Line 2 if the fillable pdf is used.

\* Refer to the instructions on Line 2 of this guide for specific requirements relating to unincorporated groups.

For additional information, please contact:  
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