

Mr. Ryan M. Prendergast **Carters Professional Corporation** Barristers, Solicitors & Trade-mark Agents 211 Broadway Orangeville ON L9W 1K4

Your file 120097 Our file

3052364

February 24, 2014

Subject: **Guelph Neighbourhood Support Coalition** 

**Notification of Registration** 

Dear Mr. Prendergast:

We are pleased to inform you that Guelph Neighbourhood Support Coalition (the Charity) meets the requirements for charitable registration under the Income Tax Act.

Along with the privileges of charitable status, there are also certain obligations. The information on the back of this letter and the enclosed materials include important information about the operating requirements and obligations of the Charity. Please take the time to review them and keep them for future reference.

You should also provide a copy of this letter and the enclosed materials to the person responsible for completing the Charity's annual information return, also referred to as Form T3010, Registered Charity Information Return.

Congratulations on becoming a Canadian registered charity. We wish you every success.

Yours sincerely,

FOR

Hilda Saunders Senior Charities Analyst for Cathy Hawara, Director General Charities Directorate



## Registration Information for Guelph Neighbourhood Support Coalition

#### Official Name

The Charity is registered under the name that appears on its governing document: Guelph Neighbourhood Support Coalition.

## Business Number/Registration Number

The Charity's registration number is 84510 3043 RR0001.

### Effective Date of Registration

The Charity is registered effective January 1, 2014.

### Designation

The Charity is designated as a **Charitable Organization**.

# Reason for Registration

The Charity is granted charitable registration based on the information provided in its application and its purposes found in its governing document dated September 11, 2012, issued under the *Canada Not-for-profit Corporations Act*. The Charity should have a governance structure in place that ensures that it can comply with all of the requirements of maintaining its charitable status. This includes regularly reviewing its purposes in its governing document.

### Fiscal Period End

The Charity's fiscal period end is established as **December 31**.

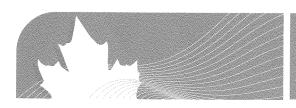
# Due Date for Form T3010, Registered Charity Information Return

The Charity must file its first information return on or before **June 30, 2015**, for the fiscal period ending **December 31, 2014**. The Charity must use Form **T3010 (13)** when filing. The Charity must file a complete information return **every year** within 6 months of its fiscal period end. If the Charity has not filed a complete information return, the CRA may revoke the Charity's charitable status.

If you have any questions regarding the information in this letter, please contact our Client Service Section at: 1-800-267-2384.

HS/dh





# Important Information for Your Charity

# **Effective Date of Registration**

To determine the effective date of registration, we refer to our Policy Statement CPS-017, Effective Date of Registration, found at

www.cra.gc.ca/chrts-gvng/chrts/plcy/cps/cps-017-eng.html.

Based on the documents submitted by Guelph Neighbourhood Support Coalition, the effective date of registration is the first day of the Guelph Neighbourhood Support Coalition's current fiscal period. The first day of the current fiscal period is January 1, 2014. If you have any concerns, please contact our Client Service Section.

### **New and Future Activities**

The Charity is registered based on the purpose(s) found in its governing document and activities described in its application for registration. If the Charity carries out new activities that are not charitable, or that are beyond the objects for which it was originally registered, it will risk losing its registered status.

You should contact us if the Charity wants to carry on new programs and activities that are different from those previously approved by us. You should provide us with a detailed description of the proposed activity or program so that we may determine if it is acceptable. For more information, contact our Client Service Section.

### By-laws - To Be Provided once Enacted

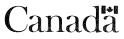
Once your organization enacts by-laws complying with the Canada Not-for-profit Corporations Act, please provide us with a certified copy. Certification for our purposes requires that the document be signed by at least one current directing officer and bear an effective date.

### **Tax Shelters**

Agency

The CRA has serious concerns about abusive tax shelter gifting arrangements and cautions registered charities about becoming involved in such schemes. A tax shelter gifting arrangement typically promises participants tax savings greater than their cost to participate, thus allowing participants to "profit" when donating the tax shelter property to a charity.





While certain tax shelter arrangements may be legitimate, we intend to audit most or all that involve charitable gifts. To date these audits have resulted in the reassessment of thousands of participants and billions of dollars.

Registered charities that are found to have knowingly exploited their tax-receipting privileges by participating in abusive or fraudulent tax shelter gifting arrangements, or that fail to devote their resources to legitimate charitable activities, will be subject to significant monetary penalties and/or the revocation of their registered charitable status. Registered charities and their directors may also be subject to third party civil penalties for their involvement in gifting arrangements.

Additional information about tax shelter gifting arrangements can be found on our webpages at www.cra.gc.ca/taxshelters.

### **Political Activities**

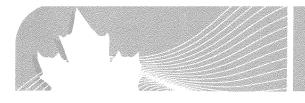
To qualify for and maintain registration, a charity must devote all resources to its charitable purposes and activities. Along with the advantages that registration under the *Income Tax Act* gives, come requirements on how a charity can use its resources, including for political activities.

A charity may engage in a limited amount of political activities only if those activities are:

- non-partisan (they never oppose or support any political party or candidate in any way);
- connected (they help further a charity's charitable purposes); and
- subordinate (they are secondary to a charity's charitable purposes).

For more information on political activities, go to *Resources for charities about political activities*, found on our website at

www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/pltcl-ctvts/menu-eng.html.



# Keep In Touch

# How to Maintain Registration

For guidance on how to maintain your charity's registration, go to "Operating a Registered Charity", at **www.cra.gc.ca/charities**. To ensure that you receive all pertinent and current information to support your continued registration, we strongly suggest that you take a few minutes and subscribe today to our Electronic Mailing List at **www.cra.gc.ca/charitiesandgiving**.

### **Charities Information Sessions**

These free information sessions are offered to all registered charities. They are an excellent opportunity for your treasurer, new board members, or volunteers to learn about your charity's legal obligations. For more information, go to www.cra.gc.ca/charities.

### Webinars

A webinar is an interactive presentation similar to the Charities Information Sessions. However, instead of a face-to-face presentation, it is an hour-long, interactive online session. For more information, go to www.cra.gc.ca/charities.

### Goods and Services Tax (GST)

For questions pertaining to charities and the GST, go to www.cra.gc.ca/gsthst or call 1-800-959-5525.

### Any other questions:

You can visit our Web pages at www.cra.gc.ca/charitiesandgiving.

If you do not have access to the Web or require further assistance, contact our Client Service Section. You can reach us by calling:

1-800-267-2384, or

1-800-665-0354 for TTY service for persons with a hearing or speech impairment

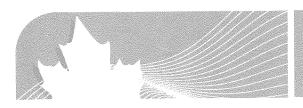
You can write to us at the following address:

Charities Directorate Canada Revenue Agency Ottawa ON K1A 0L5

# Keep this for future reference







# Restez en contact

### Comment maintenir votre enregistrement

Pour obtenir des conseils sur la façon de maintenir l'enregistrement de votre organisme de bienfaisance, visitez nos pages Web « Exploitation d'un organisme de bienfaisance enregistré » au **www.arc.gc.ca/bienfaisance**. Afin de recevoir tous les renseignements pertinents et courants pour maintenir votre enregistrement, nous vous suggérons fortement de prendre quelques minutes pour vous inscrire à notre liste d'envois électroniques, au **www.arc.gc.ca/bienfaisanceetdons**.

# Séances d'information de la Direction des organismes de bienfaisance

Ces séances d'information sont offertes gratuitement à tous les organismes de bienfaisance enregistrés. Elles constituent une bonne occasion pour votre trésorier, les nouveaux membres de votre conseil d'administration ou vos bénévoles d'en apprendre davantage sur les obligations légales de votre organisme de bienfaisance. Pour plus de renseignements, allez à www.arc.gc.ca/bienfaisance.

#### Webinaires

Un webinaire est une présentation interactive semblable aux séances d'information ci-dessus. Cependant, au lieu d'être une présentation face à face, il s'agit d'une séance d'une heure, en ligne, sur Internet. Pour plus de renseignements, allez à **www.arc.gc.ca/bienfaisance.** 

# Taxe sur les produits et services (TPS)

Pour toute question au sujet des organismes de bienfaisance et la TPS, allez à www.arc.gc.ca/tpstvh ou téléphonez sans frais au 1-800-959-7775.

### Pour toute autre question:

Vous pouvez visiter nos pages Web au www.arc.gc.ca/bienfaisanceetdons.

Si vous n'avez pas accès à l'Internet ou si vous avez besoin d'aide, communiquez avec notre Section du service à la clientèle. Vous pouvez nous rejoindre en composant les numéros ci-après :

1-888-892-5667, ou

1-800-665-0354 pour le service d'ATS pour les personnes ayant une déficience visuelle ou auditive

Vous pouvez nous écrire à l'adresse suivante : Direction des organismes de bienfaisance Agence du revenu du Canada Ottawa ON K1A 0L5

Veuillez retenir cette page pour la consulter au besoin.



Agence du revenu du Canada

