



Mr. Richard D. Deane
Chair
Friends of the Rossland Range
Post Office Box 701
1835 Butte Street
Rossland BC V0G 1Y0

Our file

3032325

January 3, 2017

**Subject: Friends of the Rossland Range
Notification of Registration**

Dear Mr. Deane:

We are pleased to inform you that Friends of the Rossland Range (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,

Brian Emberley
Charities Analyst
for Tony Manconi,
Director General
Charities Directorate

Registration Information for Friends of the Rossland Range

▫ **Official Name**

The Charity is registered under the name that appears on its governing document: Friends of the Rossland Range.

▫ **Business Number/Registration Number**

The Charity's registration number is **86249 8409 RR0001**.

▫ **Effective Date of Registration**

The Charity is registered effective **January 1, 2017**.

▫ **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 November 2, 2016, issued under the *Society Act* of British Columbia. 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, 2018**, for the fiscal period ending **June 30, 2017**. The Charity must use Form T3010 (16) 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**.

BE/jc

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

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 cra.gc.ca/charitiesandgiving.

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 cra.gc.ca/charities.

Goods and Services Tax (GST)

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

Any other questions:

You can visit our webpages at 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

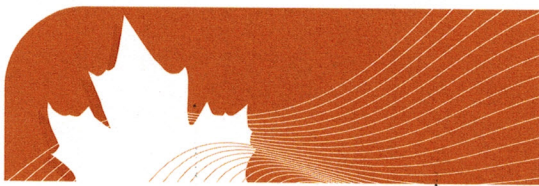
Keep this for future reference



Canada Revenue
Agency

Agence du revenu
du Canada

Canada



Important Information for Your Charity

New activities

A registered charity that wants to undertake programs and activities that are different from those previously approved in its application for registered status should confirm with the CRA, that the proposed activities:

- are charitable; and,
- fall within the scope of the charity's purposes.

This is especially important if the new activity requires a capital investment or the hiring of additional staff. The Charities Directorate is available to help you with this. To obtain the CRA's confirmation, simply submit a detailed statement that fully describes the activities, how your charity intends to carry them out, and how the activities achieve one of the charitable purposes of your charity. Include copies of any promotional material such as brochures, newsletters, and posters the charity will use to advertise the activities.

New purposes

In some cases, a charity may want to carry out new charitable activities that are not authorized by its current purposes. In these circumstances, a charity may need to amend its purposes so that it has a legal basis for undertaking the proposed activities.

All new purposes must be charitable according to law. By consulting with us before you make changes to your charity's governing documents, your charity could possibly avoid the need to amend its purposes a second time. Your charity should provide both its proposed purposes and a detailed statement of new activities for our review. The statement of activities should fully describe in detail how the charity intends to accomplish its new purposes.

It is important for a registered charity to operate within the scope of its charitable purposes by carrying out charitable activities. If you have any questions about charitable activities or any other questions related to your charity's registration, please contact our **Client Service Section** at our toll-free number **1-800-267-2384**.

Operating within the scope of a charity's purposes

To maintain its registered status, a charity must continue to devote its resources (physical, human, and financial) to charitable activities that fall within the scope of the purposes for which it was registered. A registered charity that undertakes activities that are not charitable, or that fall outside the scope of the purposes for which they were registered, will be placing its registered status in jeopardy.

Through our audit process, we have noticed that some registered charities take on new activities that stray outside the scope of their charitable purposes. This could be a result of board member turnover, new needs emerging in a community, or changes in funding priorities.

As the board members and administrators of a registered charity, you should periodically review your charity's governing documents, *Notification of Registration* letter, and any subsequent letters from the CRA relating to the charity. You should compare the information in these documents with your charity's current programs. You should then ask, "Has our charity taken on new activities that may be beyond the scope of the purposes for which it was originally registered?" If you believe the answer is yes, we would recommend that you contact us.

Tax Shelters

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 cra.gc.ca/taxshelters.

ATTENTION: BOARD OF DIRECTORS



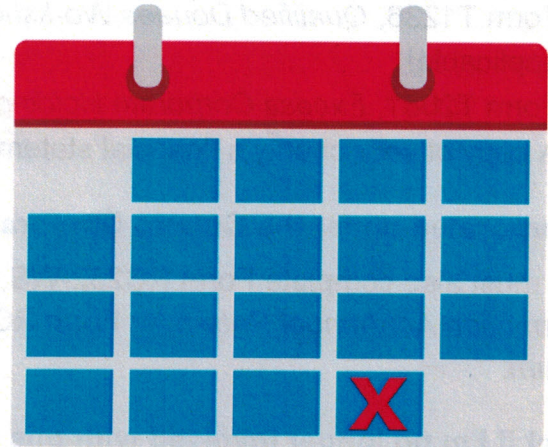
Friends of the Rossland Range
Annual information return is due

no later than

June 30 each year.

Have you marked your calendar? Late filing has consequences:

- **Revocation process will begin.** If your charity is revoked it will lose the privilege to issue official donation receipts and may be liable to pay a revocation tax.
- **You may be assessed a \$500 late filing penalty.**



Refer to the back of this document for frequently asked questions
about the information return.

IMPORTANT INFORMATION – Please retain for future reference

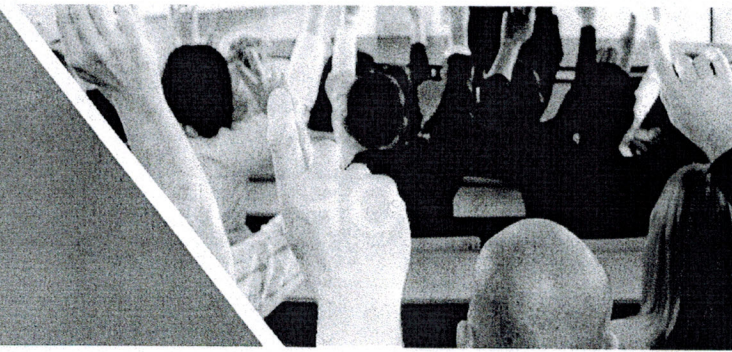


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FREQUENTLY ASKED QUESTIONS



What do I need in order to complete the information return?

The following items will assist your charity in completing its return:

- Financial statements
- Books and records
- Information about your charity's directors/trustees, including their addresses and dates of birth

What does a complete information return include?

A complete return includes **all** of these documents and **must** be filed within six months of your charity's fiscal period end:

- Form T3010, *Registered Charity Information Return*
- Form TF725, *Registered Charity Basic Information Sheet*
- Form T1235, *Directors/Trustees and Like Officials Worksheet*
- Form T1236, *Qualified Donees Worksheet / Amounts Provided to Other Organizations* (if applicable)
- Form T2081, *Excess Corporate Holdings Worksheet for Private Foundations* (if applicable)
- A copy of your charity's financial statements (even if the charity was not active).

Incorporated under the Ontario Corporations Act?

You must also complete Form RC232-WS, *Director/Officer Worksheet and Ontario Corporations Information Act Annual Return*; or Form RC232, *Ontario Corporations Information Act Annual Return*.

What if I'm no longer involved with this charity?

Forward this letter to the charity's new representative and contact us to update the information we have on file.

What if my charity was inactive this year or is no longer operating?

You must still file an information return. You can also voluntarily ask to have your charity's registration revoked if it is no longer operating.

Need a form or have more questions?

Go to cra.gc.ca/charities.

