



Your file Votre référence

Our file Notre référence

Gail Rochon
Chairperson
Near North Palliative Care
Network (Nipissing-Parry Sound)
280 Airport Road
North Bay, Ontario
P1B 8W6

1055391

November 14, 1995

Dear Ms Rochon:

NOTIFICATION OF REGISTRATION

Near North Palliative Care Network (Nipissing-Parry Sound)

We are pleased to advise that, based on the information supplied, and assuming that the activities will be as stated in the application, we have determined that the organization qualifies for tax-exempt status as a registered charity under paragraph 149(1)(f) of the *Income Tax Act*.

We have further determined that the organization is a charitable organization because it meets the requirements of subsection 149.1(1) of the *Act*. This designation has some bearing on the operational requirements which the charity will have to meet under the *Act*. If you do not agree with this designation, please let us know, giving your reasons.

* The effective date of the registration is April 1, 1995, and the official registration number assigned to the charity is 1055391-11. Please use this number in all correspondence to this office.

Enclosed are copies of a document titled "Information on the Income Tax Act and Registered Charities" and Interpretation Bulletin IT-110R2 which will assist you in complying with the operational and filing requirements that must be satisfied in order to maintain your registered charity status. If you have any questions or require further assistance, please do not hesitate to contact our Client Assistance Section, (613) 954-0410 or toll free 1-800-267-2384. A referral number for GST enquiries may also be obtained from the Client Assistance Section. Be sure to indicate the area from which you are calling as these numbers vary across Canada.

Gifts made to the charity may be claimed by both corporate and individual donors. In the case of individuals, the amount of the gift should be applied as a credit, pursuant to the definition of "total charitable gifts" in paragraph 118.1(1)(a) of the *Income Tax Act* (a copy of which is attached for your convenience); in the case of a corporate donor, the gift should be deducted, pursuant to subparagraph 110.1(1)(a)(i) of the *Income Tax Act* (copy attached). Official receipts issued to acknowledge gifts must conform to the requirements set out in Regulation 3501 of the *Income Tax Regulations*. Please refer to Appendix C of the enclosed document titled "Information on the *Income Tax Act* and Registered Charities" in this regard.

The organization is now registered for federal income-tax purposes. However, depending in which part of Canada it carries out its activities, there may be provincial legislation or municipal by-laws which pertain to the charity's operation. These rules may require you to file reports or annual returns, or to apply for licenses in connection with various aspects of its activities, such as fund-raising. If you are unfamiliar with these requirements, you should contact the appropriate provincial and municipal authorities to determine your obligations in this regard. Please note that if you intend to issue receipts to residents of Quebec for Quebec provincial income-tax purposes, the charity must also be formally registered with Revenu Québec. For further information please contact:

Ministère du Revenu du Québec
Direction générale des mandataires
Direction de l'enregistrement
3800, rue de Marly
Sainte-Foy (Québec)
G1X 4A5
Tel. (418) 659-6500

If the charity's sources of support, or its purposes, character, or method of operation change, please advise us immediately so that we may consider its effect on its registered status. Also, please advise if the relationships (by blood, marriage or adoption) among the directors and officials change.

Every year each registered charity must file a "Registered Charity Information Return And Public Information Return" (form T3010), the related schedules, and a financial statement within six months following its fiscal year end. As you have indicated that the charity's fiscal year end is March 31, its first return should be filed on or before September 30, 1996 for the fiscal period ended March 31, 1996. The Departmental mailing of this form is computer-generated based on the charity's fiscal year end. The content of the charity information return may differ substantially from your current books and records. Here are some of the items of information you will have to provide on the return:

- a breakdown of gifts including those for which "official tax receipts" were issued, gifts from foreign organizations and from other registered charities, 10-year gifts and capital gifts by way of bequest or inheritance;
- disbursements including amounts spent on fund-raising and other administrative expenditures, political activities and amounts spent specifically on charitable programs; and,
- a breakdown of remuneration to executive officers, to employees engaged in charitable activities and to employees engaged in other activities.

Should you wish to obtain a copy of the return, you may contact any of the Tax Services offices or the Charities Division, in writing, at 400 Cumberland Street, Ottawa, Ontario, K1A 0L8 or by telephoning our toll-free line at 1-800-267-2384. Although the Return form is forwarded to all registered charities for their use and to remind them that a return is required, it is your responsibility to ensure that the charity meets its annual filing requirements, without prior notice by the Department. Failure to file an information return within this period could result in the revocation of the organization's registered status. The charity would then lose its tax-exempt status as well as its authority to issue official receipts for income tax purposes, and would be subject to a tax equal to the value of any remaining assets not disposed of in a prescribed manner.

Registration has been granted at this time on the understanding that we will be provided with a copy of the bylaws bearing the certification of at least one director, once passed.

Because this letter could help resolve any questions about the charity's charitable status, you should keep it in your permanent records.

Yours sincerely,



Mrs. D. Jette
Charities Examiner
for R.A. Davis, CGA, Director
Charities Division

Attachments

