



Mr. Michael Bergman
Bergman & Associates
Advocates, Barristers and Solicitors
Suite 200
2000 McGill College Avenue
Montréal QC H3A 3H3

Your file
2921-01

Our file
3051829

June 25, 2014

**Subject: The Canadian Friends of Yedidim / Les Amis Canadiens de Yedidim
Notification of Registration**

Dear Mr. Bergman:

We are pleased to inform you that The Canadian Friends of Yedidim / Les Amis Canadiens de Yedidim (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,

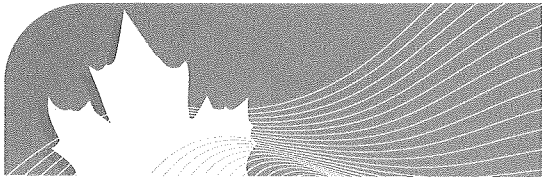
Hilda Saunders
Senior Charities Analyst
for Cathy Hawara,
Director General
Charities Directorate

**Registration Information for The Canadian Friends of Yedidim / Les Amis
Canadiens de Yedidim**

- **Official Name**
The Charity is registered under the name that appears on its governing document:
The Canadian Friends of Yedidim / Les Amis Canadiens de Yedidim.
- **Business Number/Registration Number**
The Charity's registration number is **80055 1087 RR0001**.
- **Effective Date of Registration**
The Charity is registered effective **June 11, 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 June 11, 2014, 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 (14)** 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/mg



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 The Canadian Friends of Yedidim / Les Amis Canadiens de Yedidim, the effective date of registration cannot be before the date of the most recent organizational change that made The Canadian Friends of Yedidim / Les Amis Canadiens de Yedidim a charitable entity. This organizational change occurred on June 11, 2014.

If you have any concerns, please contact our Client Service Section.

New and Future Activities

The Charity is registered based on the purposes 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 purposes 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 should be certified

Please send us a **certified** copy of your by-laws complying with the *Canada Not-for-profit Corporations Act* within 60 days of this Notification of Registration. The by-laws should include an effective date, and must be signed and dated by at least one current directing officer.

Fundraising by Registered Charities

Registered charities must report fundraising expenses on their annual Form T3010, *Registered Charity Information Return*. It is very important to review Guidance CG – 013, *Fundraising by Registered Charities*, before you begin any fundraising activities. To review this guidance, please go to www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/fndrsng-eng.html.

Keep in mind that fundraising expenses must be reasonable. A registered charity that engages in fundraising as a primary activity, or that devotes a substantial portion of its revenue to fundraising activities, may be putting its registered status at risk.

Registered charities that raise funds through lotteries, bingos, and charity casinos are required to comply with provincial, territorial, or municipal legislation, and must obtain any necessary permits or licenses from those authorities prior to starting these activities. A list of provincial and territorial government contacts can be found at www.cra.gc.ca/chrts-gvng/chrts/prvnsc.

Using intermediaries to carry on charitable activities outside Canada

You may use an intermediary to carry on the activities of the Charity. In this situation, the Charity must maintain **direction and control** over the resources that are transferred to the intermediary and ensure they are being used to further its charitable purposes.

To maintain direction and control, we recommend that you have a written agreement with each intermediary. For more information on the minimum requirements of a structured agreement, we refer to our guidance CG-002, *Canadian Registered Charities Carrying Out Activities Outside Canada*, found at www.cra.gc.ca/chrts-gvng/chrts/pley/cgd/tsd-cnd-eng.html. We recommend that you send a copy of future agreements with intermediaries to our Client Service Section at 1-800-267-2384 for review prior to initiating the activity, project or program.

If you have any questions about agreements with intermediaries or how to maintain direction and control, please contact our Client Service Section.

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 www.cra.gc.ca/taxshelters.

Political Activities

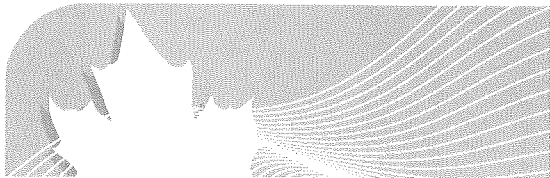
To qualify for and maintain registration, a charity must devote all resources to its charitable purposes and activities. Along with the advantages that registration under the *Income Tax Act* gives, come requirements on how a charity can use its resources, including for political activities.

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



Canada Revenue
Agency

Agence du revenu
du Canada

Canada