

Merrick, Pollack & Grubner  
Barristers & Solicitors

81-37  
Tel. (613) 996-9365

Attention: [REDACTED]

June 24, 1981

Dear Sirs:

Re: Beth Oloth Charitable Organization

Reference is made to the Application for Registration recently filed on behalf of the above-named organization for the purpose of registration as a charity under the Income Tax Act.

Based on the information supplied, and assuming that the organization's activities will be as stated in its application, Beth Oloth Charitable Organization has been granted tax-exempt status as a registered charity under paragraph 149(1)(f) of the Act. Any change in operation, character or purpose of the organization is to be reported immediately to this office so that its effect on the organization's registered status may be determined.

The effective date of registration is October 1, 1980 and the prescribed Notification of Registration (form T2051), bearing the official registration number assigned to the charity, will be issued within a few days.

From the information provided in support of its application, we understand that Beth Oloth Charitable Organization intends to operate as a "charitable organization" within the meaning of paragraph 149.1(1)(b) of the Act. (Appendix D of the enclosed Information Circular contains the foregoing and all other references to section 149.1 of the Act for your convenience.) Paragraphs 24, 30(f) and 30(g) of the Circular pertain particularly to charitable organizations. As you will note from paragraph 24, a charitable organization must fulfill an annual expenditure requirement and otherwise comply with subsection 149.1(2) of the Act in order to maintain registered status. Paragraph 149.1(1)(k) of the Act assigns the relevant percentages referred to in subsection 149.1(2). It should also be noted that all donations received for one year form the basis for the amount of expenditure required in the next year by subsection 149.1(2), regardless of whether the donor has specified that the gift be held as capital.

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In calculating its total expenditures on charitable activities in a given fiscal year, a charity may include as an expenditure an amount which, with the prior consent of the Department, has been accumulated during that year for a particular purpose. Paragraph 30(d) of the Information Circular provides more detail in this regard.

As a further condition of continued registration, every charity is required to file annually both an information return (form T2052) and a public information return (form T3010) within three months from the end of its fiscal period. Although the prescribed return forms are forwarded to all registered charities as a convenience in reminding that returns are required and in providing the necessary forms, it is the charity's responsibility to ensure that its annual filing requirements are met, without demand or notice therefor.

Your attention is also directed to paragraphs 30(e), 31 through 41, and Appendix E of the Circular concerning associated charities, changes of name, address or fiscal period, annual returns, books and records, payments not acceptable as donations, prescribed contents of receipts, and revocation of registration.

Yours sincerely,



Mrs. E. Lomas  
for Chief  
Charitable and Non-Profit Organizations Section  
Department of National Revenue, Taxation

EL/bj(1)(167)

Enclosures

12-6-53D