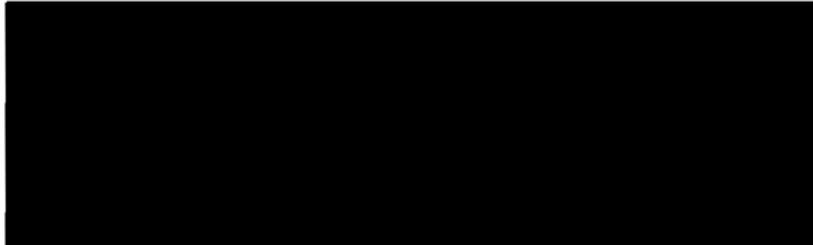


March 19, 2019

**REGISTERED MAIL**



BN: 847479102RR0001  
File #: 3047295

Dear [REDACTED]:

**Subject: Notice of intention to revoke  
Oskar Foundation**

We are writing following our letter dated July 26, 2018 (copy enclosed), in which the Oskar Foundation (the Organization) was invited to respond to the findings of the audit conducted by the Canada Revenue Agency (CRA), and explain why the registration of the Organization should not be revoked in accordance with subsection 168(1) of the Income Tax Act.

Please note in our correspondence of July 26, 2018, the audit period was incorrectly identified as August 1, 2011 to July 31, 2017. The correct audit period is October 22, 2011 to July 31, 2017.

We have now reviewed and considered your written responses dated August 7, 2018, September 24, 2018, September 26, 2018, October 18, 2018, October 24, 2018, and October 31, 2018. Your reply has not alleviated our concerns with respect to the Organization's non-compliance issues. Our concerns are explained below.

**1. Having an ineligible individual that is a director, trustee, or officer of the charity**

As stated in our letter dated July 26, 2018, it is our position that Robert Tennant meets the definition of an ineligible individual pursuant to paragraph 149.1(1)(c) of the Act. Given the serious nature of the non-compliance discovered during the audit of New Horizon Charitable Foundation, there are concerns with Robert Tennant serving as director of the current registered charity under review, Oskar Foundation. In our view, there were grounds for revocation of the Organization's registration under paragraph 149.1(4.1) (e) and 168(1) (b) of the Act.

The information and documentation provided with your submission of October 31, 2018, has alleviated the concerns expressed in our letter of July 26, 2018, regarding the Organization having an ineligible individual on its board of directors. This issue has now been resolved, as Robert Tennant has resigned as a director of the Organization effective October 15, 2018.

However, your reply has not alleviated our concerns with respect to the Organization's failure to devote its resources to charitable activities. Our concerns are explained below:

**2. Failure to devote resources to a charitable purpose**

As stated in our letter dated July 26, 2018, our review of the Organization's Form T3010, Registered Charity Information Return, indicates that the Organization has been inactive for the last six consecutive years. As such, it is our position that the Organization is inactive and has failed to operate exclusively for charitable purposes. It is our determination, there are grounds for revocation of the Organization's registration for failing to be "operated exclusively for charitable purposes" pursuant to the definition of charitable foundation in paragraph 149.1(1) of the Act. Additionally, there are also grounds for revocation of the Organization's registration under paragraph 149.1(3) and 168(1) (b) of the Act.

In your representations dated September 26, 2018, you stated that, "We agree that the Foundation has not received any donations or other income nor made any donations to Qualified donees in the audit period. That finding is indisputable and fully supported by the Foundations T 3010 CRA Return filings." In addition you stated that, "The Foundation has spent considerable time and human resources and has incurred expenses during the audit period to maintain its good standing with respect to regulatory filings both with Corporations Canada and Canada Revenue Agency. The expenditure of time and resources establishes that the Foundation is corporately active and certainly provides evidence in support of the intentions of the Foundation to maintain its capacity to receive donations and make gifts to Qualified donees".

It is our position that these expenditures are not charitable expenditures, and the Organization has failed to demonstrate that it expended any resources on charitable activities in furtherance of the charitable purposes. A registered charity must expend resources on charitable activities in addition to fulfilling its administrative responsibilities, such as maintaining good standing with respect to regulatory filings.

Furthermore, the Organization did not specify what actions it will take regarding its inactivity, as it stated in your representation dated September 26, 2018, "With respect to inactivity, we advise that the Foundation intends to become active in the future or will apply for voluntary revocation of its registered charity status."

Currently, the Organization does not have any resources based on the financial information provided on its T3010 and financial statements for the fiscal periods under audit.

Based on your response, it is unclear what next steps the Organization will take with respect to its inactivity and absence of resources. Furthermore, the Organization failed to provide concrete, detailed and sufficient information on when and how the Organization intends to become active. Therefore, our position remains that the Organization is inactive and failed to devote its resources to charitable activities.

### **Conclusion**

The audit by the CRA has revealed that the Organization is not complying with the requirements set out in the Act. In particular, it was found that the Organization failed to devote its resources to charitable purposes. For these reasons, it is the position of the CRA that the Organization no longer meets the requirements necessary for charitable registration and should be revoked in the manner described in subsection 168(1) of the Act.

For each of the reasons mentioned in our letter dated July 26, 2018, pursuant to subsection 168(1) and 149.1(3) of the Act, we propose to revoke the registration of the Organization. By virtue of subsection 168(2) of the Act, revocation will be effective on the date of publication of the following notice in the Canada Gazette:

Notice is hereby given, pursuant to paragraphs 168(1)(b) and 149.1(3)(b), of the Income Tax Act, that I propose to revoke the registration of the charity listed below and that by virtue of paragraph 168(2)(b) thereof, the revocation of registration is effective on the date of publication of this notice in the Canada Gazette.

<b>Business number</b>	<b>Name</b>
847479102RR0001	Oskar Foundation Edmonton AB

Should the Organization choose to object to this notice of intention to revoke the Organization's registration in accordance with subsection 168(4) of the Act, a written notice of objection, which includes the reasons for objection and all relevant facts, must be filed within **90 days** from the day this letter was mailed. The notice of objection should be sent to:

Tax and Charities Appeals Directorate  
Appeals Branch  
Canada Revenue Agency  
250 Albert Street  
Ottawa ON K1A 0L5

A copy of the revocation notice, described above, will be published in the Canada Gazette after the expiration of 90 days from the date this letter was mailed. As such, the Organization's registration will be revoked on the date of publication, unless the CRA receives an objection to this notice of intention to revoke within this timeframe.

A copy of the relevant provisions of the Act concerning revocation of registration, including appeals from a notice of intent to revoke registration can be found in Appendix A, attached.

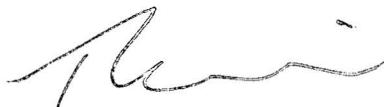
### **Consequences of revocation**

As of the effective date of revocation:

- a) the Organization will no longer be exempt from Part I tax as a registered charity and **will no longer be permitted to issue official donation receipts**. This means that gifts made to the Organization would not be allowable as tax credits to individual donors or as allowable deductions to corporate donors under subsection 118.1(3), or paragraph 110.1(1)(a), of the Act, respectively;
- b) by virtue of section 188 of the Act, the Organization will be required to pay a tax within one year from the date of the notice of intention to revoke. This revocation tax is calculated on Form T2046, Tax Return Where Registration of a Charity is Revoked (the Return). The Return must be filed, and the tax paid, on or before the day that is one year from the date of the notice of intention to revoke. The relevant provisions of the Act concerning the tax applicable to revoked charities can also be found in Appendix A. Form T2046 and the related Guide RC4424, Completing the Tax Return Where Registration of a Charity is Revoked, are available on our website at [canada.ca/charities-giving](http://canada.ca/charities-giving);
- c) the Organization will no longer qualify as a public institution for purposes of subsection 123(1) of the Excise Tax Act. As a result, the Organization may be subject to obligations and entitlements under the Excise Tax Act that apply to organizations other than public institutions. If you have any questions about your Goods and Services Tax/Harmonized Sales Tax (GST/HST) obligations and entitlements, please call GST/HST Rulings at 1-888-830-7747 (Quebec) or 1-800-959-8287 (rest of Canada).

Finally, we wish to advise that subsection 150(1) of the Act requires that every corporation (other than a corporation that was a registered charity throughout the year) file a return of income with the Minister in the prescribed form, containing prescribed information, for each taxation year. The return of income must be filed without notice or demand.

Yours sincerely,



Tony Manconi  
Director General  
Charities Directorate

Enclosures:

- CRA letter dated July 26, 2018
- Organizations letter dated August 7, 2018
- CRA letter dated August 10, 2018
- Organizations fax dated September 24, 2018
- Organizations letter dated September 26, 2018
- Organizations fax dated October 18, 2018
- Organizations fax dated October 24, 2018
- Organizations letter dated October 31, 2018
- Appendix A, Relevant provisions of the Act

c.c.: Michael Oscar Rickert





July 26, 2018

Michael Rickert  
Director  
Oskar Foundation  
Suite 1165 5328 Calgary Trail NW  
Edmonton AB T6H 4J8

BN: 847479102RR0001  
File # : 3047295

Dear Michael Rickert:

**Subject: Audit of Oskar Foundation**

We are writing to inform you that Oskar Foundation (the Organization) has been selected by the Canada Revenue Agency (CRA) for an audit as a registered charity under the Income Tax Act. The audit related to the operations of the Organization for the period from 2011-08-01 to 2017-07-31.

In our audit, we have identified issues of non-compliance with the provisions of the Act and/or its Regulations in the following areas:

AREAS OF NON-COMPLIANCE		
	Issue	Reference
1.	Having an ineligible individual that is a director, trustee, or officer of the charity	149.1(4.1)(e), 168(1)(b), 188.2(2)(d)
2.	Failure to devote resources to a charitable purpose	149.1(1), 149.1(3), 168(1)(b), 248(1)

This letter describes the areas of non-compliance identified by the CRA relating to the legislative and common law requirements that apply to registered charities, and offers the Organization an opportunity to respond and present additional information. The Organization must comply with the law; if it does not, its registered status may be revoked in the manner described in section 168 of the Act.

**Identified area of non-compliance**

**Ineligible Individuals**

The Act provides the CRA with the discretionary authority to suspend or revoke the registration of a registered charity where an ineligible individual is a director, trustee, officer or like official, or if such an individual controls or manages the charity directly or

indirectly. As detailed below, it appears that one director of the Organization is an ineligible individual.

*Legislation*

The definition of "ineligible individual" at subsection 149.1(1) of the Act reads,

"Ineligible individual," at any time, means a person who has been

- (a) convicted of a relevant criminal offence unless it is a conviction for which
  - (i) a pardon has been granted and the pardon has not been revoked or ceased to have effect, or
  - (ii) a record suspension has been ordered under the Criminal Records Act and the record suspension has not been revoked or ceased to have effect,
- (b) convicted of a relevant offence in the five-year period preceding that time,
- (c) a director, trustee, officer or like official of a registered charity or a registered Canadian amateur athletic association during a period in which the charity or association engaged in conduct that can reasonably be considered to have constituted a serious breach of the requirements for registration under this Act and for which the registration of the charity or association was revoked in the five-year period preceding that time,
- (d) an individual who controlled or managed, directly or indirectly, in any manner whatever, a registered charity or a registered Canadian amateur athletic association during a period in which the charity or association engaged in conduct that can reasonably be considered to have constituted a serious breach of the requirements for registration under this Act and for which its registration was revoked in the five-year period preceding that time, or
- (e) a promoter in respect of a tax shelter that involved a registered charity or a registered Canadian amateur athletic association, the registration of which was revoked in the five-year period preceding that time for reasons that included or were related to participation in the tax shelter.

Under section 149.1 (4.1)(e) of the Act, the CRA may revoke the registration of a registered charity, if an ineligible individual is a director, trustee, officer or like official of the charity, or controls or manages the charity, directly or indirectly, in any manner whatever.

We have concerns with the Organization's directors. Specifically, we are referring to Robert Tennant (Director). According to our records, Robert Tennant was previously listed as a Director of a charity, New Horizon Charitable Foundation when its registration was revoked on November 16, 2013, for serious breaches of the requirements for registration under the Act. As a result, Robert Tennant meets the definition of ineligible individual.

## Summary

Based on our review, it is our position that Robert Tennant meets the definition of an ineligible individual pursuant to paragraph 149.1(1)(c) of the Act. Given the serious nature of the non-compliance discovered during the audit of New Horizon Charitable Foundation, there are concerns with Robert Tennant serving as Director of the current registered charity under review, Oskar Foundation. In our view, there are grounds for revocation of the Organization's registration under paragraph 149.1(4.1)(e) and 168(1)(b) of the Act, and it is the CRA's intention to exercise its discretion to revoke on this basis.

## Failure to devote resources to a charitable purpose

The Organization was registered effective 2011-10-22, with the following purposes (also known as objects), per its (Letters Patent, Canada Not-for-profit Corporations Act, 2014-01-21):

- a) To solicit and receive gifts, bequests, trusts, funds, and property and beneficially, or as a trustee or agent, to hold, invest, develop, manage, accumulate and administer funds and property for the purpose of distributing funds and property exclusively to registered charities as well as "qualified donees" under the provision of the Income Tax Act; and
- b) To undertake activities ancillary and incidental to the attainment of the aforementioned charitable purpose.

Our review of the Organization's Form T3010, Registered Charity Information Return, for the above-noted fiscal periods, indicates that the Organization has been inactive for the last six consecutive years. As such, it is our position that the Organization is inactive and has failed to operate exclusively for charitable purposes.

It is our determination that the Act requires that a registered charity be active in order to be meeting the requirements for which it obtained registration. Furthermore, under 149.1(3) of the Act, the Minister of National Revenue has the authority to grant registered status to those entities that are active, and the discretion to revoke those that are inactive.

Specifically, when considering the definition of a "registered charity" in subsection 248(1) of the Act, along with the definition of a "charitable foundation", in section 149.1(1), which "means a corporation or trust that is constituted and operated exclusively for charitable purposes". It is our opinion that a charitable foundation **must** (emphasis added) be active.

## Summary

It is our determination, there are grounds for revocation of the Organization's registration for failing to be "operated exclusively for charitable purposes" pursuant to the definition of charitable foundation in paragraph 149.1(1) of the Act. As a result, it is our opinion that the organization is not active. In our view, there are grounds for revocation of the Organization's registration under paragraph 149.1(3) and 168(1)(b) of the Act, and it is the CRA's intention to exercise its discretion to revoke on this basis.

If the Organization no longer intends to carry on charitable programs, it needs to request voluntary revocation of its registered status. If the Organization chooses to exercise this option, we require the request in writing. The written request must be signed and dated by an authorized representative we have on file. As a consequence of voluntary revocation, the Organization will no longer be required to complete Form T3010. Additional consequences of voluntary revocation include:

- a) The Organization will no longer be exempt from Part I Tax as a registered charity and **will no longer be permitted to issue official donation receipts** (emphasis added). This means that gifts made to the Organization would not be allowable as tax credits to individual donors or as allowable deductions to corporate donors under subsection 118.1(3), or paragraph 110.1(1)(a), of the Act, respectively.
- b) By virtue of section 188 of the Act, the Organization will be required to pay a tax within one year from the date stated in T2051A, Notice of Intention to Revoke a Charity's Registration. This revocation tax is calculated on prescribed Form T2046 Tax Return Where Registration of a Charity is Revoked.

Under the Act, a registered charity becomes liable to pay the revocation tax when it voluntarily gives up its registration, or when the CRA revokes its registration. The purpose of this tax is to ensure that charitable property is applied to charitable use. In essence, it requires a revoked charity to spend its money on its charitable programs or to donate it to an eligible donee. If the revoked charity does this, the tax may be zero. To the extent that the charity fails to do this, the tax is set at the amount that remains, once outstanding debts have been paid. Persons connected with the charity can also be liable for the tax under certain circumstances.

Form T2046 must be filed, and the tax paid, on or before the day that is one year from the date stated in the T2051A. Form 2046 is available on our website at [canada.ca/charities-giving](http://canada.ca/charities-giving).

Subsection 188(2) of the Act stipulates that a person (other than a qualified donee) who receives an amount from the charity is jointly, and severally liable with the charity, for the tax payable under section 188 of the Act by the charity.

- c) The Organization will no longer qualify as a charity for purposes of subsection 123(1) of the Excise Tax Act (the ETA). As a result, the Organization may be subject to obligations and entitlements under the ETA that apply to organizations other than charities. If you have any questions about your GST/HST obligations and entitlements, please call GST/HST Rulings at 1-888-830-7747 (Quebec) or 1-800-959-8287 (rest of Canada).

**The Organization's options:**

**a) Respond**

If the Organization chooses to respond, send written representations and any additional information regarding the findings outlined above **within 30 days** from the date of this letter to the address below. After considering the response, the Director General of the Charities Directorate will decide on the appropriate course of action. The possible actions include:

- no compliance action;
- issuing an educational letter;
- resolving the issues through a Compliance Agreement;
- applying penalties or suspensions or both, as described in sections 188.1 and 188.2 of the Act; or
- issuing a notice of intention to revoke the registration of the Organization in the manner described in subsection 168(1) of the Act.

**b) Do not respond**

The Organization may choose not to respond. In that case, the Director General of the Charities Directorate may issue a notice of intention to revoke the registration of the Organization in the manner described in subsection 168(1) of the Act.

If the Organization appoints a third party to represent it in this matter, send us a written request with the individual's name, the individual's contact information, and explicit authorization that the individual can discuss the file with us.

If you have any questions or require further information or clarification, please contact me at 613-670-0739. My manager, Arlene Proctor, may also be reached at 613-670-9525.

Yours sincerely,

[REDACTED]

Fereshta Hedjran  
Assisted Compliance Section  
Compliance Division  
Charities Directorate  
Canada Revenue Agency  
Place de Ville, Tower A  
320 Queen Street, 2nd floor  
Ottawa ON K1A 0L5

c.c.: John Rooney  
Director  
Oskar Foundation

[REDACTED]

[REDACTED]

Robert I. Tennant



August 7, 2018

Charities Directorate  
Canada Revenue Agency  
Suite 1306  
Place de Ville, Tower A  
320 Queen Street, 2<sup>nd</sup> floor  
Ottawa ON K1A 0L5



Attention: Fereshta Hedjran  
Assisted Compliance Section  
Compliance Division

Subject: **Audits of Six (6) Charitable Foundations**  
**Requests for Six (6) sixty (60) day extensions**

Enclosed please find copies of your six (6) Audit letters dated July 26, 2018 outlining Areas of Non-Compliance against six (6) different Charitable Foundations that I received today.

Since your Audit letters contain very serious charges that could result in the ***revocation of the registrations of all six (6) Charitable Foundations***, since all six (6) Charitable Foundations are different, and since there are only eighteen (18) days to respond to your requests to respond within 30 days (August 25, 2018 – August 7, 2018 = 18 days), I hereby request a sixty (60) day extension for each of these six (6) Charitable Foundations so that I can retain legal counsel to respond to your six (6) Audit letters, and for this legal counsel to prepare for Court, if necessary, for each of these six (6) different Charitable Foundations.

L1

Please forward *by Registered Mail* your six (6) confirmations of *the sixty (60) day extension in writing* for these six (6) Charitable Foundations to me as soon as possible.

I will provide the name of the legal counsel, a third party, that will represent these six (6) Charitable Foundations to you as soon as possible in the manner that you outlined on page 5 of your Audit letters *"If the Organization appoints a third party to represent it in this matter, send us a written request with the individual's name, the individual's contact information, and explicit authorization that the individual can discuss the file with us."*

Yours truly

Director of the following six (6) Charitable Foundations

2. Hacer Mayor Foundation
3. Jacob Foundation
4. J C Froese Foundation
6. Oskar Foundation

L2



July 26, 2018

Michael Rickert  
Director  
Oskar Foundation

BN: 847479102RR0001  
File # : 3047295

Dear Michael Rickert:

**Subject: Audit of Oskar Foundation**

We are writing to inform you that Oskar Foundation (the Organization) has been selected by the Canada Revenue Agency (CRA) for an audit as a registered charity under the Income Tax Act. The audit related to the operations of the Organization for the period from 2011-08-01 to 2017-07-31.

In our audit, we have identified issues of non-compliance with the provisions of the Act and/or its Regulations in the following areas:

AREAS OF NON-COMPLIANCE		
	Issue	Reference
1.	Having an ineligible individual that is a director, trustee, or officer of the charity	149.1(4.1)(e), 168(1)(b), 188.2(2)(d)
2.	Failure to devote resources to a charitable purpose	149.1(1) , 149.1(3), 168(1)(b), 248(1)

This letter describes the areas of non-compliance identified by the CRA relating to the legislative and common law requirements that apply to registered charities, and offers the Organization an opportunity to respond and present additional information. The Organization must comply with the law; if it does not, its registered status may be revoked in the manner described in section 168 of the Act.

**Identified area of non-compliance**

**Ineligible Individuals**

The Act provides the CRA with the discretionary authority to suspend or revoke the registration of a registered charity where an ineligible individual is a director, trustee, officer or like official, or if such an individual controls or manages the charity directly or

Canada

indirectly. As detailed below, it appears that one director of the Organization is an ineligible individual.

#### *Legislation*

The definition of "ineligible individual" at subsection 149.1(1) of the Act reads,

"Ineligible individual," at any time, means a person who has been

- (a) convicted of a relevant criminal offence unless it is a conviction for which
  - (i) a pardon has been granted and the pardon has not been revoked or ceased to have effect, or
  - (ii) a record suspension has been ordered under the Criminal Records Act and the record suspension has not been revoked or ceased to have effect,
- (b) convicted of a relevant offence in the five-year period preceding that time,
- (c) a director, trustee, officer or like official of a registered charity or a registered Canadian amateur athletic association during a period in which the charity or association engaged in conduct that can reasonably be considered to have constituted a serious breach of the requirements for registration under this Act and for which the registration of the charity or association was revoked in the five-year period preceding that time,
- (d) an individual who controlled or managed, directly or indirectly, in any manner whatever, a registered charity or a registered Canadian amateur athletic association during a period in which the charity or association engaged in conduct that can reasonably be considered to have constituted a serious breach of the requirements for registration under this Act and for which its registration was revoked in the five-year period preceding that time, or
- (e) a promoter in respect of a tax shelter that involved a registered charity or a registered Canadian amateur athletic association, the registration of which was revoked in the five-year period preceding that time for reasons that included or were related to participation in the tax shelter.

Under section 149.1 (4.1)(e) of the Act, the CRA may revoke the registration of a registered charity, if an ineligible individual is a director, trustee, officer or like official of the charity, or controls or manages the charity, directly or indirectly, in any manner whatever.

We have concerns with the Organization's directors. Specifically, we are referring to Robert Tennant (Director). According to our records, Robert Tennant was previously listed as a Director of a charity, New Horizon Charitable Foundation when its registration was revoked on November 16, 2013, for serious breaches of the requirements for registration under the Act. As a result, Robert Tennant meets the definition of ineligible individual.

L4

## Summary

Based on our review, it is our position that Robert Tennant meets the definition of an ineligible individual pursuant to paragraph 149.1(1)(c) of the Act. Given the serious nature of the non-compliance discovered during the audit of New Horizon Charitable Foundation, there are concerns with Robert Tennant serving as Director of the current registered charity under review, Oskar Foundation. In our view, there are grounds for revocation of the Organization's registration under paragraph 149.1(4.1)(e) and 168(1)(b) of the Act, and it is the CRA's intention to exercise its discretion to revoke on this basis.

## Failure to devote resources to a charitable purpose

The Organization was registered effective 2011-10-22, with the following purposes (also known as objects), per its (Letters Patent, Canada Not-for-profit Corporations Act, 2014-01-21):

- a) To solicit and receive gifts, bequests, trusts, funds, and property and beneficially, or as a trustee or agent, to hold, invest, develop, manage, accumulate and administer funds and property for the purpose of distributing funds and property exclusively to registered charities as well as "qualified donees" under the provision of the Income Tax Act; and
- b) To undertake activities ancillary and incidental to the attainment of the aforementioned charitable purpose.

Our review of the Organization's Form T3010, Registered Charity Information Return, for the above-noted fiscal periods, indicates that the Organization has been inactive for the last six consecutive years. As such, it is our position that the Organization is inactive and has failed to operate exclusively for charitable purposes.

It is our determination that the Act requires that a registered charity be active in order to be meeting the requirements for which it obtained registration. Furthermore, under 149.1(3) of the Act, the Minister of National Revenue has the authority to grant registered status to those entities that are active, and the discretion to revoke those that are inactive.

Specifically, when considering the definition of a "registered charity" in subsection 248(1) of the Act, along with the definition of a "charitable foundation", in section 149.1(1), which "means a corporation or trust that is constituted and operated exclusively for charitable purposes". It is our opinion that a charitable foundation **must** (emphasis added) be active.

## Summary

It is our determination, there are grounds for revocation of the Organization's registration for failing to be "operated exclusively for charitable purposes" pursuant to the definition of charitable foundation in paragraph 149.1(1) of the Act. As a result, it is our opinion that the organization is not active. In our view, there are grounds for revocation of the Organization's registration under paragraph 149.1(3) and 168(1)(b) of the Act, and it is the CRA's intention to exercise its discretion to revoke on this basis.

If the Organization no longer intends to carry on charitable programs, it needs to request voluntary revocation of its registered status. If the Organization chooses to exercise this option, we require the request in writing. The written request must be signed and dated by an authorized representative we have on file. As a consequence of voluntary revocation, the Organization will no longer be required to complete Form T3010. Additional consequences of voluntary revocation include:

- a) The Organization will no longer be exempt from Part I Tax as a registered charity and **will no longer be permitted to issue official donation receipts** (emphasis added). This means that gifts made to the Organization would not be allowable as tax credits to individual donors or as allowable deductions to corporate donors under subsection 118.1(3), or paragraph 110.1(1)(a), of the Act, respectively.
- b) By virtue of section 188 of the Act, the Organization will be required to pay a tax within one year from the date stated in T2051A, Notice of Intention to Revoke a Charity's Registration. This revocation tax is calculated on prescribed Form T2046 Tax Return Where Registration of a Charity is Revoked.

Under the Act, a registered charity becomes liable to pay the revocation tax when it voluntarily gives up its registration, or when the CRA revokes its registration. The purpose of this tax is to ensure that charitable property is applied to charitable use. In essence, it requires a revoked charity to spend its money on its charitable programs or to donate it to an eligible donee. If the revoked charity does this, the tax may be zero. To the extent that the charity fails to do this, the tax is set at the amount that remains, once outstanding debts have been paid. Persons connected with the charity can also be liable for the tax under certain circumstances.

Form T2046 must be filed, and the tax paid, on or before the day that is one year from the date stated in the T2051A. Form 2046 is available on our website at [canada.ca/charities-giving](http://canada.ca/charities-giving).

Subsection 188(2) of the Act stipulates that a person (other than a qualified donee) who receives an amount from the charity is jointly, and severally liable with the charity, for the tax payable under section 188 of the Act by the charity.

- c) The Organization will no longer qualify as a charity for purposes of subsection 123(1) of the Excise Tax Act (the ETA). As a result, the Organization may be subject to obligations and entitlements under the ETA that apply to organizations other than charities. If you have any questions about your GST/HST obligations and entitlements, please call GST/HST Rulings at 1-888-830-7747 (Quebec) or 1-800-959-8287 (rest of Canada).

**The Organization's options:**

**a) Respond**

If the Organization chooses to respond, send written representations and any additional information regarding the findings outlined above **within 30 days** from the date of this letter to the address below. After considering the response, the Director General of the Charities Directorate will decide on the appropriate course of action. The possible actions include:

- no compliance action;
- issuing an educational letter;
- resolving the issues through a Compliance Agreement;
- applying penalties or suspensions or both, as described in sections 188.1 and 188.2 of the Act; or
- issuing a notice of intention to revoke the registration of the Organization in the manner described in subsection 168(1) of the Act.

**b) Do not respond**

The Organization may choose not to respond. In that case, the Director General of the Charities Directorate may issue a notice of intention to revoke the registration of the Organization in the manner described in subsection 168(1) of the Act.

If the Organization appoints a third party to represent it in this matter, send us a written request with the individual's name, the individual's contact information, and explicit authorization that the individual can discuss the file with us.

If you have any questions or require further information or clarification, please contact me at 613-670-0739. My manager, Arlene Proctor, may also be reached at 613-670-9525.

Yours sincerely,

[REDACTED]

Fereshta Hedjran  
Assisted Compliance Section  
Compliance Division  
Charities Directorate  
Canada Revenue Agency  
Place de Ville, Tower A  
320 Queen Street, 2nd floor  
Ottawa ON K1A 0L5

c.c.: John Rooney  
Director  
Oskar Foundation  
Suite 1165 5328 Calgary Trail NW  
Edmonton AB T6H 4J8



Robert Tennant  
Director  
Oskar Foundation

BN#:847479102RR0001  
File #: 3047295

August 10, 2018

**SUBJECT: Audit of Oskar Foundation**  
**Approval of request for extension**

Dear Robert Tennant:

This letter is further to our telephone conversation on August 10, 2018, during which we discussed the requested extension to your deadline to submit the information and/or documentation requested in our letter dated July 26, 2018.

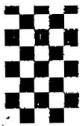
An extension has hereby been granted for a period of 30 days. Please ensure the requested information and/or documents are submitted on or before **September 26, 2018**.

If you have any questions or require further information or clarification, please contact me at 613-670-0739.

Yours sincerely,

Fereshta Hedjran  
Assisted Compliance Section  
Compliance Division  
Charities Directorate  
Canada Revenue Agency  
Suite 1306  
Tower A, Place de Ville  
320 Queen Street  
Ottawa ON K1A 0L5

Canada



**OSKAR FOUNDATION  
FAX COVERING PAGE**

To: Fereshta Hedjran, Charities Directorate, CRA  
Assisted Compliance Section  
(613) 670-0739 (telephone)  
(613) 957-8925 (fax)

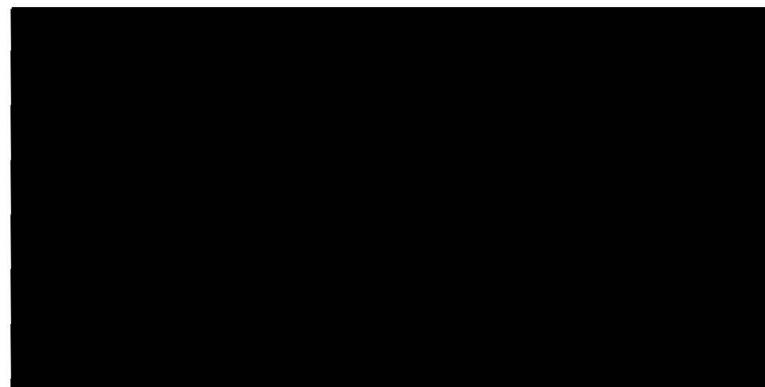
From: Robert I. Tennant  
Director

Date: Monday September 24, 2018

Subject: Oskar Foundation  
Reference Number: 3047295

As you requested in your audit letter, I am to provide to you the particulars of a third party that will make representations on the behalf of the Oskar Foundation on or before Wednesday September 26, 2018.

The third party is -



Attached please find a signed copy of the RC59 – Business Consent for access by telephone and mail. If you need anything further, please let me know.

## Business consent for access by telephone and mail

**Representatives**

Get access to your clients' business information faster online using "Represent a Client." Go to [canada.ca/cra-login-services](http://canada.ca/cra-login-services) and log in. On the "Welcome" page, select "Review and update", then your "RepID", "Group ID", or "Business number." Open the "Manage clients" tab, then select "Authorization request" and follow the instructions.

**Business owners**

Give your representative instant access to your business information online using "My Business Account." Go to [canada.ca/cra-login-services](http://canada.ca/cra-login-services) and log in. On the "Welcome" page, select "Manage", then "Representatives" and follow the instructions.

Use this form to give a representative access to your business number program accounts only by telephone and mail.

The Canada Revenue Agency (CRA) needs your permission to deal with a representative. There are two kinds of representatives: an individual or a firm. Some examples of individual representatives include accountants, lawyers, or employees.

Do not use this form to:

- Authorize a representative for your individual tax and benefit, or trust accounts. Use Form T1013, *Authorizing or Cancelling a Representative* or use the "Authorize my representative" service at [canada.ca/my-cra-account](http://canada.ca/my-cra-account). Online access is not available for trust accounts.
- Authorize a third party to act on your behalf for tax ruling or interpretation requests. For more information, see *Income Tax Information Circular IC70-6R7, Advance Income Tax Rulings and Technical Interpretations*, or *GST/HST Memorandum 1.4, Excise and GST/HST Rulings and Interpretations Service*.

Do not use this form if both of the following apply:

- you are a selected listed financial institution (SLFI) for goods and services tax/harmonized sales tax (GST/HST) purposes, or Quebec sales tax (QST) purposes, or both
- you have a GST/HST (RT) program account that includes QST information

Instead, use Form RC7259, *Business Consent for Certain Selected Listed Financial Institutions*. For more information, including the definition of an SLFI for GST/HST and QST purposes, go to [canada.ca/gst-hst-financial-institutions](http://canada.ca/gst-hst-financial-institutions).

**Part 1 – Business information**

Enter the business name and the business number (BN) as registered with the CRA.

Business name

OSKAR FOUNDATION

Business number

8 4 7 4 7 9 1 0 2

**Part 2 – Authorize a representative**
**Authorize access by telephone and mail**

If you are giving consent to an individual, enter their full name and BN if applicable. If you are giving consent to a firm, enter the name and BN of the firm. If you want us to deal with a specific individual in that firm, enter the individual's name and the firm's name and BN. If you do not identify an individual or the firm, then you are giving us consent to deal with anyone from that firm.

Name of individual

Telephone number

Name of firm

Business number

Note: Online access must be requested through My Business Account at [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account) or Represent a Client at [canada.ca/taxes-representatives](http://canada.ca/taxes-representatives).

**Part 3 – Select the program accounts and authorization level**

Complete either Option 1 or Option 2.

For update and view options, tick the *allow update access* box. Your representative can view and make changes to your information and CRA can disclose and accept changes to information on your program accounts. Otherwise, your representative will have view only access by default and CRA will only disclose information to your representative.

**Option 1 – Give access to all your program accounts**

All program accounts



Allow update access  
(view only if not ticked)

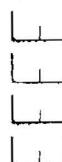


Optional expiry date  
(YYYYMMDD)

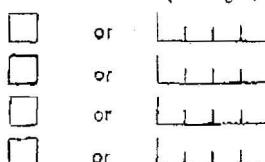

**Option 2 – Give access to certain program accounts**

For a list of supported program identifiers, see page 2.

Program Identifier  
(two letters)



All reference numbers or specific reference number  
(four digits)



Allow update access  
(view only if not ticked)



Optional expiry date  
(YYYYMMDD)



If more than four program identifiers are required, fill in another RC59 form.

**Part 4 – Certification**

You must sign and date this form. The CRA must receive this form within six months of the date it was signed or it will not be processed. This form must only be signed by an individual with proper authority for the business (see the choices below). An authorized representative cannot sign this form unless they have delegated authority. If the name of the individual signing this form does not exactly match CRA records, this form will not be processed. Forms that cannot be processed, for any reason, will be returned to the business. To avoid processing delays and before you sign this form, you must make sure that the CRA has complete and valid information on file for your business. We may contact you to confirm the information you have given.

The individual signing this form is (check one box only):

<input type="checkbox"/> an owner	<input type="checkbox"/> a partner of a partnership	<input checked="" type="checkbox"/> a corporate director	<input type="checkbox"/> a corporate officer
<input type="checkbox"/> an officer of a non-profit organization	<input type="checkbox"/> a trustee of a trust	<input type="checkbox"/> an individual with delegated authority	

First name **Robert**

Last name **Tennant**

Title **Director**

Telephone number **[REDACTED]**

I certify that the information given on this form is correct and complete.

Signature **[REDACTED]**

Date (YYYYMMDD)

**2018 09 24**

Once completed, send this form to your tax centre. For more information, go to [canada.ca/tax-centres](http://canada.ca/tax-centres).

Our goal is to process RC59 forms within 15 business days from when we get them.

Personal information is collected under the *Income Tax Act*, *Excise Tax Act*, and other legislation to administer tax, benefits, rebates, elections, and related programs. It may also be used for any purpose related to the administration or enforcement of these Acts such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at [canada.ca/cra-Info-source](http://canada.ca/cra-Info-source). Personal Information Bank CRA PPU 047.

### Your responsibilities

You should have a list of people with proper authority for your business. If your list changes, you need to let us know right away. Send us official documents about the change so our records on your business are up to date.

Other responsibilities include:

- updating our list of people with proper authority to sign this form
- making sure that representative information is up to date
- monitoring and understanding what your representative is doing for your business
- reviewing services available to your representative
- deciding if your representative should continue to represent you

You can view your representative's activity online with "My Business Account." We may add new services that your representative can access. For a list of online services, go to [canada.ca/taxes-representatives](http://canada.ca/taxes-representatives).

### Cancel consent

To cancel consent, use Form RC59X, *Cancel Business Consent or Delegated Authority* or go to [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account).

### Delegated authority

To authorize a delegated authority, see the online services:

- My Business Account at [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account)
- Represent a Client at [canada.ca/taxes-representatives](http://canada.ca/taxes-representatives)

### Business number program accounts

A program account number has three parts:

- a nine-digit business number (BN) to identify the business
- a two-letter program identifier to identify the program type
- a four-digit reference number to identify each account a business has within a program type

### List of supported program identifiers

You can use only the following program identifiers on this form:

- RC corporation income tax
- RD excise duty
- PE excise tax
- RG air travellers security charge
- RM import/export (no online access available)
- RN excise tax on insurance premiums
- RP payroll deductions
- RR registered charities
- RT goods and services tax/hermonized sales tax (GST/HST) information returns: T6, T5007, T5008, T5013, T5018, TFSA, Shelter Allowance for Elderly Renters (SAFER), RRSP contribution receipts, RRSP and RRIF non-qualified investments, Pooled Registered Pension Plan (PRPP), Part XVIII – International Exchange of Information on Financial Accounts, Part XIX – International Exchange of Information on Financial Accounts softwood lumber products export charge
- SL

September 26, 2018

Canada Revenue Agency  
Charities Directorate  
Ottawa, ON K1A 0L5

Attention: Fereshta Hediran

Dear Sirs & Mesdames:

RE: OSKAR FOUNDATION (the "Foundation")- Business Number 847479102  
YOUR FILE #: 3047295

The Foundation has retained us to act as its representative in responding to your letter dated July 26, 2018 ("July 26 2018 CRA letter") and provide information in response to your identified areas of non-compliance, namely "having an ineligible individual that is a director, trustee, or officer of the charity" and "failure to devote resources to a charitable purpose", for your further consideration. We attach an RC59 Business consent for access by telephone and mail, duly executed and previously faxed to you by the Foundation, for your immediate reference.

*Identified area of non-compliance - Ineligible Individual*

In order to alleviate your concern regarding an ineligible individual, Mr. Tennant has agreed to step down as a director and the Foundation is currently in the process of appointing a replacement director and will provide an updated Register of Directors to Charities Directorate. We trust this action will satisfy your concerns regarding the ineligible individual. The Foundation respectfully requests however that you provide a more detailed explanation as to why Charities Directorate has determined that it is necessary to exercise its discretion to revoke the charitable registration of the Foundation on this basis. We agree that Mr. Tennant meets the definition of ineligible individual pursuant to 149.1(c) in respect to his directorship of New Horizon Charitable Foundation. However, as you are aware, New Horizon Charitable Foundation was revoked effective November 16, 2013, almost five years ago and the New Horizon Charitable Foundation transactions took place well before the effective date. Further, we have been advised that New Horizon Charitable Foundation did not follow the advice of Mr. Tennant with respect to the transactions that led to New Horizon Charitable Foundation having its registered charity status revoked. The Charities Directorate exercising its discretion to revoke the registration of this Foundation on this basis seems unduly harsh to Mr. Tennant and the Foundation.

*[Redacted]*

***Area of non-compliance - Failure to devote resources to a charitable purpose***

We agree that the Foundation has not received any donations or other income nor made any donations to Qualified donees in the audit period. That finding is indisputable and fully supported by the Foundation's T3010 CRA Return filings. However, we do not agree that the financial transaction metric alone is sufficient for you to conclude "the Organization is inactive and has failed to operate exclusively for charitable purposes" (July 26, 2018 CRA letter). The Foundation has spent considerable time and human resources and has incurred expenses during the audit period to maintain its good standing with respect to regulatory filings both with Corporations Canada and Canada Revenue Agency. The expenditure of time and resources establishes that the Foundation is corporately active and certainly provides evidence in support of the intentions of the Foundation to maintain its capacity to receive donations and make gifts to Qualified donees. We note that to revoke the Foundation's registration based on your opinion that it is not active is discretionary and therefore ask the Minister to advise as to why the Minister has determined that it would be appropriate to exercise its discretion and revoke the Foundation on this basis.

We trust the information provided in this letter will alleviate your concerns regarding the ineligible individual. With respect to inactivity, we advise that the Foundation intends to become active in the future or will apply for voluntary revocation of its registered charity status.

We trust the information provided herein will enable you to conclude the audit of the Foundation with no further action. Please advise if a more specific deadline for the proposed activity is required.

We look forward to receiving confirmation that the proposed actions are acceptable to you. Alternatively, please advise if the proposed activity is not sufficient at your earliest convenience.

Yours truly,

*[Redacted]*

Encis.

**COPY**

**OSKAR FOUNDATION  
FAX COVERING PAGE**

To: Fereshta Hedjran, Charities Directorate, CRA  
Assisted Compliance Section  
(613) 670-0739 (telephone)  
(613) 957-8925 (fax)

From: Robert I. Tennant  
Director

Date: Monday September 24, 2018

Subject: Oskar Foundation  
Reference Number: 3047295

As you requested in your audit letter, I am to provide to you the particulars of a third party that will make representations on the behalf of the Oskar Foundation on or before Wednesday September 26, 2018.

The third party is -

Attached please find a signed copy of the RC59 – Business Consent for access by telephone and mail. If you need anything further, please let me know.

## Business consent for access by telephone and mail

**Representatives**

Get access to your clients' business information faster online using "Represent a Client." Go to [canada.ca/cre-login-services](http://canada.ca/cre-login-services) and log in. On the "Welcome" page, select "Review and update", then your "RepID", "Group ID", or "Business number." Open the "Manage clients" tab, then select "Authorization request" and follow the instructions.

**Business owners**

Give your representative instant access to your business information online using "My Business Account." Go to [canada.ca/cre-login-services](http://canada.ca/cre-login-services) and log in. On the "Welcome" page, select "Manage", then "Representatives" and follow the instructions.

Use this form to give a representative access to your business number program accounts only by telephone and mail.

The Canada Revenue Agency (CRA) needs your permission to deal with a representative. There are two kinds of representatives: an individual or a firm. Some examples of individual representatives include accountants, lawyers, or employees.

**Do not use this form to:**

- Authorizes a representative for your individual tax and benefit, or trust accounts. Use Form T1013, *Authorizing or Cancelling a Representative* or use the "Authorize my representative" service at [canada.ca/my-cra-account](http://canada.ca/my-cra-account). Online access is not available for trust accounts.
- Authorize a third party to act on your behalf for tax ruling or interpretation requests. For more information, see Income Tax Information Circular IC70-6R7, *Advance Income Tax Rulings and Technical Interpretations*, or GST/HST Memorandum 1.4, *Excise and GST/HST Rulings and Interpretations Service*.

**Do not use this form if both of the following apply:**

- you are a selected listed financial institution (SLFI) for goods and services tax/harmonized sales tax (GST/HST) purposes, or Quebec sales tax (QST) purposes, or both
- you have a GST/HST (RT) program account that includes QST information

Instead, use Form RC7259, *Business Consent for Certain Selected Financial Institutions*. For more information, including the definition of an SLFI for GST/HST and QST purposes, go to [canada.ca/gst-hst-financial-institutions](http://canada.ca/gst-hst-financial-institutions).

**Part 1 – Business information**

Enter the business name and the business number (BN) as registered with the CRA

Business name

OSKAR FOUNDATION

Business number

8 4 7 4 7 9 1 0 2

**Part 2 – Authorize a representative**
**Authorize access by telephone and mail**

If you are giving consent to an individual, enter their full name and BN if applicable. If you are giving consent to a firm, enter the name and BN of the firm. If you want us to deal with a specific individual in that firm, enter the individual's name and the firm's name and BN. If you do not identify an individual or the firm, then you are giving us consent to deal with anyone from that firm.

Name of individual

Telephone number

Name of firm

Business number

Note: Online access must be requested through My Business Account at [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account) or Represent a Client at [canada.ca/taxes-representatives](http://canada.ca/taxes-representatives).

**Part 3 – Select the program accounts and authorization level**

Complete either Option 1 or Option 2.

For update and view options, tick the **allow update access** box. Your representative can view and make changes to your information and CRA can disclose and accept changes to information on your program accounts. Otherwise, your representative will have view only access by default and CRA will only disclose information to your representative.

**Option 1 – Give access to all your program accounts**

All program accounts


 Allow update access  
 (view only if not ticked)

 Optional expiry date  
 (YYYYMMDD)


**Option 2 – Give access to certain program accounts**

For a list of supported program identifiers, see page 2.

 Program identifier  
 (two letters)

 All reference numbers or specific reference number  
 (four digits)

 Allow update access  
 (view only if not ticked)

 Optional expiry date  
 (YYYYMMDD)


<input type="checkbox"/>	or	<input type="checkbox"/>
<input type="checkbox"/>	or	<input type="checkbox"/>
<input type="checkbox"/>	or	<input type="checkbox"/>
<input type="checkbox"/>	or	<input type="checkbox"/>

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>


If more than four program identifiers are required, fill in another RC59 form.

**Part 4 – Certification**

You **must sign and date** this form. The CRA must receive this form **within six months** of the date it was signed or it will not be processed. This form **must only** be signed by an individual with **proper authority** for the business (see the choices below). An **authorized representative** **cannot** sign this form unless they have **delegated authority**. If the name of the individual signing this form does not **exactly match** CRA records, this form will not be processed. Forms that cannot be processed, for any reason, will be returned to the business. To avoid processing delays and **before** you sign this form, you **must** make sure that the CRA has complete and valid information on file for your business. We may contact you to confirm the information you have given.

The individual signing this form is (tick one box only)

<input type="checkbox"/> an owner	<input type="checkbox"/> a partner of a partnership	<input checked="" type="checkbox"/> a corporate director	<input type="checkbox"/> a corporate officer
<input type="checkbox"/> an officer of a non-profit organization	<input type="checkbox"/> a trustee of a trust	<input type="checkbox"/> an individual with delegated authority	

First name **Robert**

Last name **Tennant**

Title **Director**

Telephone number **[REDACTED]**

I certify that the information given on this form is correct and complete.

Signature **[REDACTED]**

Date (YYYYMMDD)  
**2018 09 24**

Once completed, send this form to your tax centre. For more information, go to [canada.ca/tax-centres](http://canada.ca/tax-centres).

Our goal is to process RC59 forms within 15 business days from when we get them.

Personal information is collected under the *Income Tax Act*, *Excise Tax Act*, and other legislation to administer tax, benefits, rebates, elections, and related programs. It may also be used for any purpose related to the administration or enforcement of these Acts such as audit, compliance and the payment of debts owed to the Crown. It may be shared or verified with other federal, provincial/territorial government institutions to the extent authorized by law. Failure to provide this information may result in interest payable, penalties or other actions. Under the *Privacy Act*, individuals have the right to access their personal information and request correction if there are errors or omissions. Refer to Info Source at [canada.ca/cra-Info-source](http://canada.ca/cra-Info-source), Personal Information Bank CRA PPU 047.

**Your responsibilities**

You should have a list of people with proper authority for your business. If your list changes, you need to let us know right away. Send us official documents about the change so our records on your business are up to date.

Other responsibilities include:

- updating our list of people with proper authority to sign this form
- making sure that representative information is up to date
- monitoring and understanding what your representative is doing for your business
- reviewing services available to your representative
- deciding if your representative should continue to represent you

You can view your representative's activity online with "My Business Account." We may add new services that your representative can access. For a list of online services, go to [canada.ca/taxes-representatives](http://canada.ca/taxes-representatives)

**Cancel consent**

To cancel consent, use Form RC59X, *Cancel Business Consent or Delegated Authority* or go to [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account).

**Delegated authority**

To authorize a delegated authority, see the online services:

- My Business Account at [canada.ca/my-cra-business-account](http://canada.ca/my-cra-business-account)
- Represent a Client at [canada.ca/taxes-representatives](http://canada.ca/taxes-representatives)

**Business number program accounts**

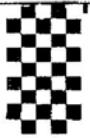
A program account number has three parts

- a nine-digit **business number** (BN) to identify the business
- a two-letter **program identifier** to identify the program type
- a four-digit **reference number** to identify each account a business has within a program type

**List of supported program identifiers**

You can use only the following program identifiers on this form

- RC corporation income tax
- RD excise duty
- RE excise tax
- RG air travellers security charge
- RM import/export (no online access available)
- RN excise tax on insurance premiums
- RP payroll deductions
- RR registered charities
- RT goods and services tax/harmonized sales tax (GST/HST) information returns: T5, T5007, T5008, T5013, T5016, TPSA, Shelter Allowance for Elderly Renters (SAFER), RRSP contribution receipts, RRSP and RRIF non-qualified investments, Pooled Registered Pension Plan (PRPP), Part XVIII – International Exchange of Information on Financial Accounts, Part XIX – International Exchange of Information on Financial Accounts softwood lumber products export charge
- SL



DATE October 18, 2018  
TO Fereshta Hedjran  
COMPANY Charities Directorate  
FAX NO. 613.957.8925  
FROM [REDACTED]  
RE: [REDACTED]  
FILE NO. [REDACTED]  
# OF PAGES 6 (including cover page)

This facsimile may be privileged and confidential. Any use of this facsimile is prohibited. If you have received this facsimile in error, please call us immediately and return the original message, uncopied, to us by mail.

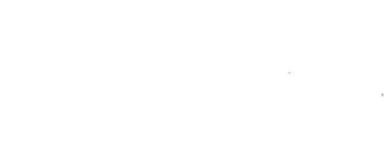
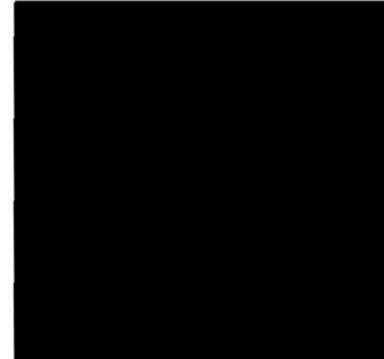
**Message:**

Ms. Hedjran,

We advise that we are still working on the documentation you have requested related to various foundations which have Mr. Tennant as a director. We anticipate having the documentation to you by the end of October providing we are able to access and file the Form 4006s with Corporations Canada as you requested a copy of the as-filed Form for each entity.

We trust this timeline is acceptable to you.

Thank you,



DATE October 24, 2018  
TO Fereshta Hedron  
COMPANY Charities Directorate  
FAX NO. 613.957.8926  
FROM [REDACTED]  
RE: Numerous files  
FILE NO.  
# OF PAGES 1

This facsimile may be privileged and confidential. Any use of this facsimile is prohibited. If you have received this facsimile in error, please call us immediately and return the original message, uncopied, to us by mail.

Message :

As discussed, we advise that we intend to respond in full to your request for information related to the composition of the Board of each of the following foundations on or before October 31, 2018:

[REDACTED]  
Hacer Mayor Foundation BN 804 88 8103 RR0001

[REDACTED]  
Jacob Foundation BN 84545 5484 RR0001  
J.C. Froese Foundation BN 85085 1502 RR0001

[REDACTED]  
In the event that we are unable to obtain all documentation you have requested by October 31, 2018 for any of the above foundations, we will contact you to discuss.

We advise that the documentation for the following foundations were mailed to your attention on the dates as set out beside each name:

[REDACTED]  
If you require anything further, please contact the writer at [REDACTED]

Thank you, [REDACTED]

October 31, 2018

Canada Revenue Agency  
Charities Directorate  
Ottawa, ON K1A 0L5

Attention: Fereshta Hedjran

RECEIVED IN REGU

Dear Sirs & Mesdames:

0101

RE: Oskar Foundation (the "Foundation")  
BUSINESS NUMBER: 84747 9102 RR0001

As requested, we enclose the following documentation in support of the Foundation's change of directors:

- o Resignation of Robert I Tennant
- o Consent to act signed by Thomas Jacobson
- o Confirmation that the required change of director form has been filed with Corporations Canada
- o Confirmation that the relevant change of director forms have been filed with Charities Directorate
- o Copy of Directors resolution accepting the resignation of Robert I Tennant and appointing Thomas Jacobson as an appointed director.

We trust the enclosed documents now enable you to conclude the audit of the Foundation with no further action required by the Foundation and look forward to receiving confirmation in writing from you at your very earliest convenience.

Alternatively, please advise if you require anything further in order to complete the audit of the Foundation.

Yours truly,

Encls.

RESIGNATION OF A DIRECTOR  
OSKAR FOUNDATION  
(the Foundation)

I, Robert I. Tennant, hereby resign as a director of the Foundation as of the date hereof.

Dated as of the 15<sup>th</sup> day of October 2018.

[REDACTED]  
Robert I. Tennant

CONSENT TO ACT AS A DIRECTOR  
OSKAR FOUNDATION  
(the Foundation)

I, Thomas Jacobson, hereby consent to act as a director of the  
Foundation as of the date hereof.

Dated as of the 15<sup>th</sup> day of October 2018.

[REDACTED]  
Signature

Residential Address:  
[REDACTED]  
[REDACTED]  
[REDACTED]

Tel: [REDACTED]

Date of Birth: [REDACTED] [REDACTED] [REDACTED]



# Government of Canada Gouvernement du Canada

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→ [Search for a Federal Corporation](#)

## Federal Corporation Information - 793577-3

[Buy copies of corporate documents](#)

### Note

This information is available to the public in accordance with legislation (see [Public disclosure of corporate information](#)).

### Corporation Number

793577-3

### Business Number (BN)

847479102RC0001

### Corporate Name

OSKAR FOUNDATION

### Status

Active

### Governing Legislation

*Canada Not-for-profit Corporations Act - 2014-01-21*

## Registered Office Address

5328 CALGARY TRAIL NW  
SUITE 1165  
EDMONTON AB T6H 4J8  
Canada

### Note

Active NFP Act corporations are required to update this information. Changes are only legally effective when filed with Corporations Canada. A corporation key is required. If you are not authorized to update this information, you can either contact the corporation or contact Corporations Canada. We will inform the corporation of its reporting obligations.

## Directors

**Minimum** 3

**Maximum** 9

MICHAEL OSCAR RICKERT Thomas Jacobson

[REDACTED]

[REDACTED]

JOHN G. ROONEY

[REDACTED]

### **i** Note

Active NFP Act corporations are required to update director information (names, addresses, etc.) within 15 days of any change. A corporation key is required. If you are not authorized to update this information, you can either contact the corporation or contact Corporations Canada. We will inform the corporation of its reporting obligations.

## Annual Filings

### Anniversary Date (MM-DD)

01-21

### Date of Last Annual Meeting

2018-01-21

### Annual Filing Period (MM-DD)

01-21 to 03-22

### Type of Corporation

Non-Soliciting

**Status of Annual Filings**

2018 - Filed

2017 - Filed

2016 - Filed

**Corporate History****Corporate Name History**

2011-09-30 to Present

OSKAR FOUNDATION

**Certificates and Filings****Certificate of Continuance**

2014-01-21

Previous jurisdiction: Canada Corporations Act - Part II (CCA-II)

**By-laws**

Received on 2014-01-27

[Buy copies of corporate documents](#)[Start New Search](#)[Return to Search Results](#)**Date Modified:**

2018-10-22

**Form 4006**  
**Changes Regarding Directors**  
*Canada Not-for-profit Corporations Act*  
*(NFP Act)*

**Formulaire 4006**  
**Changements concernant les**  
**administrateurs**  
*Loi canadienne sur les organisations à but*  
*non lucratif (Loi BNL)*

**1** Corporate name  
 Dénomination de l'organisation

**OSKAR FOUNDATION**

**2** Corporation number  
 Numéro d'organisation

793577-3

**3** Board of Directors (new directors in bold)  
 Conseil d'administration (les nouveaux administrateurs sont indiqués en caractère gras)

Name Nom	Start Date YYYY-MM-DD Date d'entrée en fonction AAAA-MM-DD	Address Adresse
-------------	--	--------------------

**Thomas Jacobson** 2018-10-15

[REDACTED]

**JOHN G. ROONEY** 2014-01-21

[REDACTED]

**MICHAEL OSCAR RICKERT** 2014-01-21

[REDACTED]

**4** The following individuals are no longer directors:  
 Les individus suivants ne sont plus administrateurs :

Name Nom	End Date YYYY-MM-DD Date de fin de mandat AAAA-MM-DD
-------------	---

**ROBERT I. TENNANT** 2018-10-15

**5** Declaration: I certify that I have relevant knowledge of the corporation and that I am authorized to sign this form.  
 Déclaration: J'atteste que je possède une connaissance suffisante de l'organisation et que je suis autorisé à signer ce formulaire.

A person who makes, or assists in making, a false or misleading statement is guilty of an offence and liable on summary conviction to a fine of not more than \$5,000 or to imprisonment for a term of not more than six months or to both (subsection 262(2) of the NFP Act).

La personne qui fait une déclaration fausse ou trompeuse, ou qui aide une personne à faire une telle déclaration, commet une infraction et encourt, sur déclaration de culpabilité par procédure sommaire, une amende maximale de 5 000 \$ et un emprisonnement maximal de six mois ou l'une de ces peines (paragraphe 262(2) de la Loi BNL).

You are providing information required by the NFP Act. Note that both the NFP Act and the *Privacy Act* allow this information to be disclosed to the public. It will be stored in personal information bank number IC/PPU-049.

Vous fournissez des renseignements exigés par la Loi BNL. Il est à noter que la Loi BNL et la *Loi sur les renseignements personnels* permettent que de tels renseignements soient divulgués au public. Ils seront stockés dans la banque de renseignements personnels numéro IC/PPU-049.



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Corporations Canada

Innovation, Sciences et  
Développement économique Canada  
Corporations Canada

**Canada Not-for-profit Corporations Act (NFP Act)**  
**Form 4006**  
**Changes Regarding Directors**

**4 - The following individuals are no longer directors**

FIRST NAME	LAST NAME	END DATE (YYYY-MM-DD)
ROBERT	TENNANT	2018-10-15

**5 - Change of address of a director**

FIRST NAME	LAST NAME	ADDRESS (a P.O. Box is not acceptable)

**6 - Declaration**

I hereby certify that I have relevant knowledge of the corporation, and that I am authorized to sign this form.

Signature: 

Print name: John Rooney

Telephone Number: 

Note: A person who makes, or assists in making, a false or misleading statement is guilty of an offence and liable on summary conviction to a fine of not more than \$5,000 or to imprisonment for a term of not more than six months or to both (subsection 262(2) of the NFP Act).



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Développement économique Canada  
Corporations Canada

**Canada Not-for-profit Corporations Act (NFP Act)**  
**Form 4006**  
**Changes Regarding Directors**

**1 - Corporate name**

OSKAR FOUNDATION

**2 - Corporation number**

793577 - 3

**3 - The following individuals are new directors**

FIRST NAME	LAST NAME	ADDRESS (a P.O. Box is not acceptable)	START DATE (YYYY-MM-DD)
THOMAS	JACOBSON	[REDACTED]	2018-10-15

## TX Result Report

P 1  
 10/31/2018 13:44  
 Serial No. A7PU011007194  
 TC: 170175

Addressee	Start Time	Time	Prints	Result	Note
16139548037	10-31 13:43	00:01:03	005/005	OK	

**Note** TMR:Timer TX, POL:Polling, ORG:Original Size Setting, FME:Frame Erase TX,  
 DPG:Page Separation TX, PIX:Mixed Original TX, CALL:Manual TX, CSRC:CSRC,  
 FWD:Forward, PC:PC-FAX, BND:Double-Sided Binding Direction, SP:Special Original,  
 FCODE:F-code, RTX:Re-TX, RLY:Relay, MBX:Confidential, BDL:Bulletin, SIP:SIP FAX,  
 IPADR:IP Address Fax, I-FAX:Internet Fax

**Result** OK: Communication OK, S-OK: Stop Communication, PW-OFF: Power Switch OFF,  
 RX: RX from SEL, NG: Other Error, Cont: Continue, NoAns: No Answer,  
 RESEND: Receiving page over, Busy: Busy, Full: Memory Full, LO: Receiving length over,  
 POUR: Receiving page over, FILE: File Error, DC: Decode Error, MDN: MDN Response Error,  
 DSN: DSN Response Error, PRINT: Compulsory Memory Document Print,  
 DEL: Compulsory Memory Document Delete, SEND: Compulsory Memory Document send.

DATE October 25, 2018  
 TO Client Services  
 COMPANY Charlies Directorate  
 FAX NO. 613.954.8037  
 FROM [REDACTED]  
 RE: Oskar Foundation  
 FILE NO. BN 84747 9102 RR0001  
 # OF PAGES 5

This facsimile may be privileged and confidential. Any use of this facsimile is prohibited. If you have received this facsimile in error, please call us immediately and return the original message, uncopied, to us by mail.

## Message:

Please find attached the change forms related to the resignation of a directors and addition of a director for the above-noted foundation.

If you require anything further, please contact the writer e [REDACTED].

Thank you,



Government du Canada Gouvernement du Canada

[Home](#) → [Taxes](#) → [Charities and giving](#) → [Charities](#) → [Operating a registered charity](#)  
→ [Making a change to your organization](#)

## Changing a charity's director, trustee, or like official information

The Charities Directorate can only discuss a charity's file with representatives of the charity that we have on file. Therefore, it is in your best interest to make sure that we have up-to-date information about your directors, trustees, or like officials.

### Changing or updating information

All fields must be completed to process this request.

1. Print this page for each person you are adding, removing, or updating. If making multiple updates, you can copy and paste the content into another format or use it as a guideline for the information we need to make any changes.
2. Fill out the printed page (tick the boxes to show if a person is being added, removed, or updated).
3. Sign the completed page (it must be signed by a person who has authority to sign for the charity).
4. Send the completed page(s) to the Charities Directorate.

#### Note

This page does not replace the requirement to complete Form T1235, Directors/Trustees and Like Officials Worksheet, when you file your Form T3010, Registered Charity Information Return. Form T1235 is used to update the director, trustee, and like official information in the List of charities.

### Charity information

Charity name:

OSKAR FOUNDATION

Charity BN registration number:

84747 9102 RK0001

Are you adding, removing, or updating information?

Add  Remove  Update

Complete the following information about this person (please print):

### Public information

10/4/2018

Changing a charity's director, trustee, or like official information - Canada.ca

Last name: TENNANT First name: ROBERT Initial: I

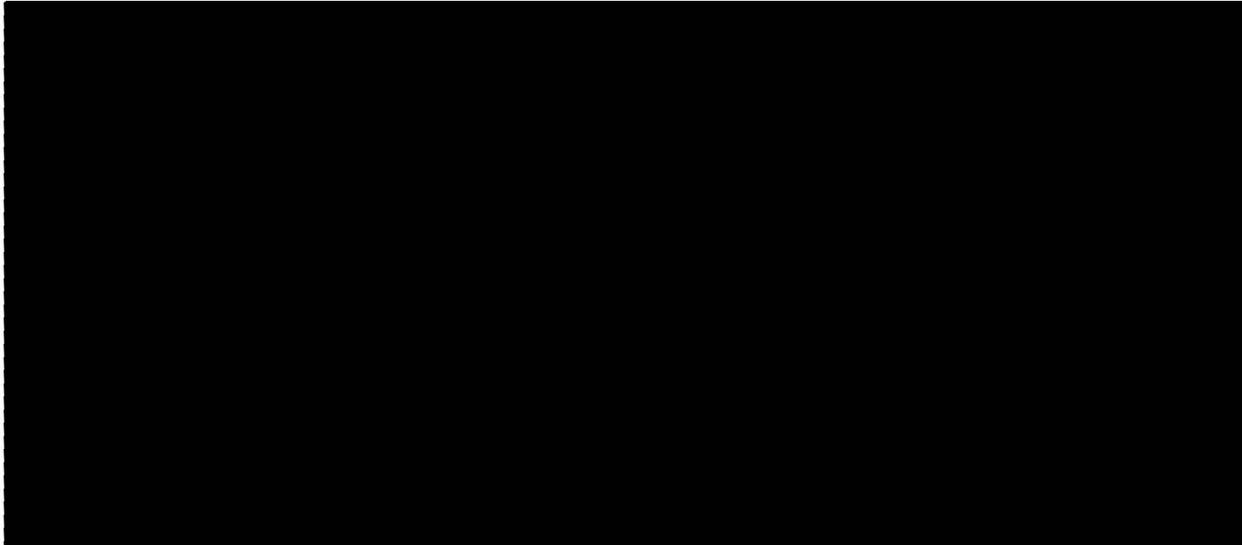
Start date (yyyy-mm-dd): 2011-09-30 End date (yyyy-mm-dd): 2018-10-15

Position in charity:

DIRECTOR

Is this person at arm's length with other directors? Yes  No

## Confidential Information



## Certification

I certify that the information given on this page is, to the best of my knowledge, correct, complete, and current.

Name  
(print):

John Rooney

Position in the charity:

Director

Date:

October 15, 2018

Signature:



**Send us the completed page(s)**



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of Canada      Gouvernement  
du Canada

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→ [Making a change to your organization](#)

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### Changing or updating information

All fields must be completed to process this request.

1. Print this page for each person you are adding, removing, or updating. If making multiple updates, you can copy and paste the content into another format or use it as a guideline for the information we need to make any changes.
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### Charity information

Charity name:

OSKAR FOUNDATION

Charity BN registration number:

84747 9102 RR0001

Are you adding, removing, or updating information?

Add  Remove  Update

Complete the following information about this person (please print):

### Public information

10/4/2018

Changing a charity's director, trustee, or like official information - Canada.ca

Last name: JACOBSON First name: THOMAS Initial: -

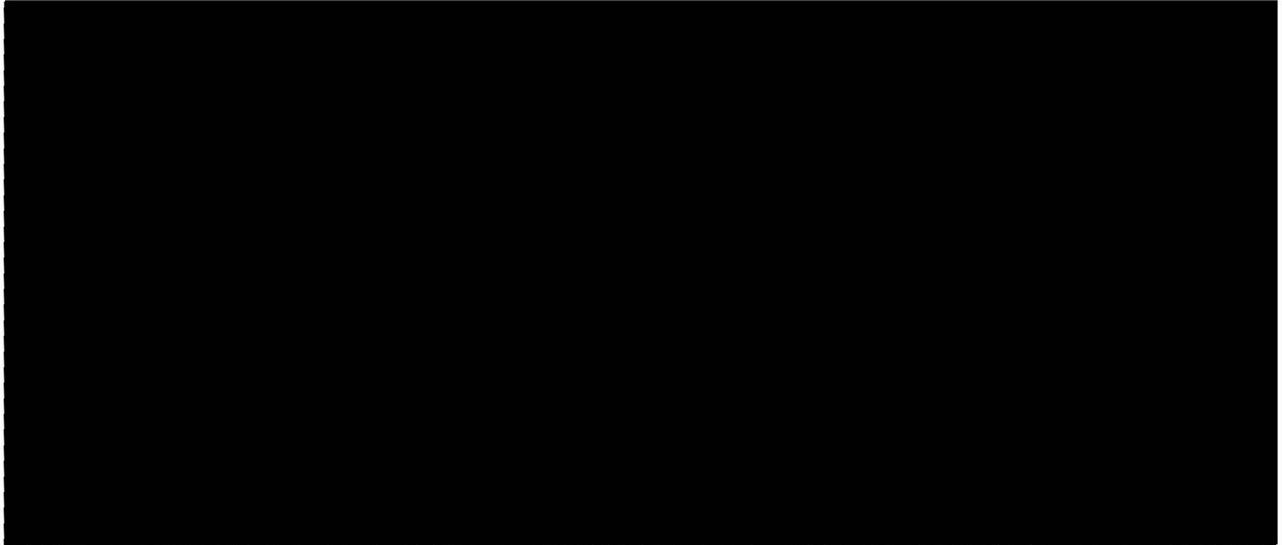
Start date (yyyy-mm-dd): 2018-10-15 End date (yyyy-mm-dd): -

Position in charity:

DIRECTOR

Is this person at arm's length with other directors? Yes  No

## Confidential information



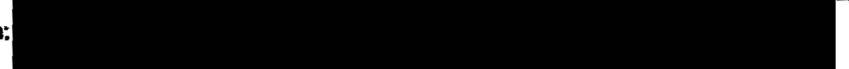
## Certification

I certify that the information given on this page is, to the best of my knowledge, correct, complete, and current.

Name  
(print): John Rooney

Position in the charity:  
Director

Date:  
October 15, 2018

Signature: 

**Send us the completed page(s)**

OSKAR FOUNDATION  
(the "Foundation")

DIRECTORS' CONSENT RESOLUTION

WHEREAS Robert Tennant has submitted his resignation as a director of the Foundation effective October 15, 2018;

AND WHEREAS the following person has consented to act as an appointed director:

Thomas Jackson

IT IS HERBY RESOLVED THAT Thomas Jackson be appointed as Appointed Director for a term to expire at the close of the next annual general meeting of the members.

These resolutions may be signed by the directors in as many counterparts as may be necessary each of which so signed shall be deemed to be an original, and such counterparts together shall constitute one and the same instrument and notwithstanding the date of the execution shall be deemed to bear the date as of the 15<sup>th</sup> day of October 2018.

[REDACTED]

Michael Ricker

[REDACTED]

John Rooney

Thomas Jackson

[REDACTED]

## Section 149.1 Qualified Donees

### 149.1(2) Revocation of registration of charitable organization

The Minister may, in the manner described in section 168, revoke the registration of a charitable organization for any reason described in subsection 168(1) or where the organization

- (a) carries on a business that is not a related business of that charity;
- (b) fails to expend in any taxation year, on charitable activities carried on by it and by way of gifts made by it to qualified donees, amounts the total of which is at least equal to the organization's disbursement quota for that year; or
- (c) makes a disbursement by way of a gift, other than a gift made
  - (i) in the course of charitable activities carried on by it, or
  - (ii) to a donee that is a qualified donee at the time of the gift.

### 149.1(3) Revocation of registration of public foundation

The Minister may, in the manner described in section 168, revoke the registration of a public foundation for any reason described in subsection 168(1) or where the foundation

- (a) carries on a business that is not a related business of that charity;
- (b) fails to expend in any taxation year, on charitable activities carried on by it and by way of gifts made by it to qualified donees, amounts the total of which is at least equal to the foundation's disbursement quota for that year;
- (b.1) makes a disbursement by way of a gift, other than a gift made
  - (i) in the course of charitable activities carried on by it, or
  - (ii) to a donee that is a qualified donee at the time of the gift;
- (c) since June 1, 1950, acquired control of any corporation;
- (d) since June 1, 1950, incurred debts, other than debts for current operating expenses, debts incurred in connection with the purchase and sale of investments and debts incurred in the course of administering charitable activities; or
- (e) at any time within the 24 month period preceding the day on which notice is given to the foundation by the Minister pursuant to subsection 168(1) and at a time when the foundation was a private foundation, took any action or failed to expend amounts such that the Minister was entitled, pursuant to subsection 149.1(4), to revoke its registration as a private foundation.

#### **149.1(4) Revocation of registration of private foundation**

The Minister may, in the manner described in section 168, revoke the registration of a private foundation for any reason described in subsection 168(1) or where the foundation

- (a) carries on any business;
- (b) fails to expend in any taxation year, on charitable activities carried on by it and by way of gifts made by it to qualified donees, amounts the total of which is at least equal to the foundation's disbursement quota for that year;
- (b.1) makes a disbursement by way of a gift, other than a gift made
  - (i) in the course of charitable activities carried on by it, or
  - (ii) to a donee that is a qualified donee at the time of the gift;
- (c) has, in respect of a class of shares of the capital stock of a corporation, a divestment obligation percentage at the end of any taxation year;
- (d) since June 1, 1950, incurred debts, other than debts for current operating expenses, debts incurred in connection with the purchase and sale of investments and debts incurred in the course of administering charitable activities.

#### **149.1(4.1) Revocation of registration of registered charity**

The Minister may, in the manner described in section 168, revoke the registration

- (a) of a registered charity, if it has entered into a transaction (including a gift to another registered charity) and it may reasonably be considered that a purpose of the transaction was to avoid or unduly delay the expenditure of amounts on charitable activities;
- (b) of a registered charity, if it may reasonably be considered that a purpose of entering into a transaction (including the acceptance of a gift) with another registered charity to which paragraph (a) applies was to assist the other registered charity in avoiding or unduly delaying the expenditure of amounts on charitable activities;
- (c) of a registered charity, if a false statement, within the meaning assigned by subsection 163.2(1), was made in circumstances amounting to culpable conduct, within the meaning assigned by that subsection, in the furnishing of information for the purpose of obtaining registration of the charity;
- (d) of a registered charity, if it has in a taxation year received a gift of property (other than a designated gift) from another registered charity with which it does not deal at arm's length and it has expended, before the end of the next taxation year, in addition to its disbursement quota for each of those taxation years, an amount that is less than the fair market value of the property, on charitable activities carried on by it or by way of gifts made to qualified donees with which it deals at arm's length; and

(e) of a registered charity, if an ineligible individual is a director, trustee, officer or like official of the charity, or controls or manages the charity, directly or indirectly, in any manner whatever.

## **Section 168:**

### **Revocation of Registration of Certain Organizations and Associations**

#### **168(1) Notice of intention to revoke registration**

The Minister may, by registered mail, give notice to a person described in any of paragraphs (a) to (c) of the definition “qualified donee” in subsection 149.1(1) that the Minister proposes to revoke its registration if the person

- (a) applies to the Minister in writing for revocation of its registration;
- (b) ceases to comply with the requirements of this Act for its registration;
- (c) in the case of a registered charity or registered Canadian amateur athletic association, fails to file an information return as and when required under this Act or a regulation;
- (d) issues a receipt for a gift otherwise than in accordance with this Act and the regulations or that contains false information;
- (e) fails to comply with or contravenes any of sections 230 to 231.5; or
- (f) in the case of a registered Canadian amateur athletic association, accepts a gift the granting of which was expressly or implicitly conditional on the association making a gift to another person, club, society or association.

#### **168(2) Revocation of Registration**

Where the Minister gives notice under subsection 168(1) to a registered charity or to a registered Canadian amateur athletic association,

- (a) if the charity or association has applied to the Minister in writing for the revocation of its registration, the Minister shall, forthwith after the mailing of the notice, publish a copy of the notice in the *Canada Gazette*, and
- (b) in any other case, the Minister may, after the expiration of 30 days from the day of mailing of the notice, or after the expiration of such extended period from the day of mailing of the notice as the Federal Court of Appeal or a judge of that Court, on application made at any time before the determination of any appeal pursuant to subsection 172(3) from the giving of the notice, may fix or allow, publish a copy of the notice in the *Canada Gazette*,

and on that publication of a copy of the notice, the registration of the charity or association is revoked.

#### **168(4) Objection to proposal or designation**

A person may, on or before the day that is 90 days after the day on which the notice was mailed, serve on the Minister a written notice of objection in the manner authorized by the Minister, setting out the reasons for the objection and all the relevant facts, and the provisions of subsections 165(1), (1.1) and (3) to (7) and sections 166, 166.1 and 166.2 apply, with any modifications that the circumstances require, as if the notice were a notice of assessment made under section 152, if

- (a) in the case of a person that is or was registered as a registered charity or is an applicant for such registration, it objects to a notice under any of subsections (1) and 149.1(2) to (4.1), (6.3), (22) and (23);
- (b) in the case of a person that is or was registered as a registered Canadian amateur athletic association or is an applicant for such registration, it objects to a notice under any of subsections (1) and 149.1(4.2) and (22); or
- (c) in the case of a person described in any of subparagraphs (a)(i) to (v) of the definition "qualified donee" in subsection 149.1(1), that is or was registered by the Minister as a qualified donee or is an applicant for such registration, it objects to a notice under any of subsections (1) and 149.1(4.3) and (22).

#### **172(3) Appeal from refusal to register, revocation of registration, etc.**

Where the Minister

(a) confirms a proposal or decision in respect of which a notice was issued under any of subsections 149.1(4.2) and (22) and 168(1) by the Minister, to a person that is or was registered as a registered Canadian amateur athletic association or is an applicant for registration as a registered Canadian amateur athletic association, or does not confirm or vacate that proposal or decision within 90 days after service of a notice of objection by the person under subsection 168(4) in respect of that proposal or decision,

(a.1) confirms a proposal, decision or designation in respect of which a notice was issued by the Minister to a person that is or was registered as a registered charity, or is an applicant for registration as a registered charity, under any of subsections 149.1(2) to (4.1), (6.3), (22) and (23) and 168(1), or does not confirm or vacate that proposal, decision or designation within 90 days after service of a notice of objection by the person under subsection 168(4) in respect of that proposal, decision or designation,

(a.2) confirms a proposal or decision in respect of which a notice was issued under any of subsections 149.1(4.3), (22) and 168(1) by the Minister, to a person that is a person described in any of subparagraphs (a)(i) to (v) of the definition "qualified donee" in subsection 149.1(1) that is or was registered by the Minister as a qualified donee or is an applicant for such registration, or does not confirm or vacate that proposal or decision within 90 days after service of a notice of objection by the person under subsection 168(4) in respect of that proposal or decision,

(b) refuses to accept for registration for the purposes of this Act any retirement savings plan,

- (c) refuses to accept for registration for the purposes of this Act any profit sharing plan or revokes the registration of such a plan,
- (d) [Repealed, 2011, c. 24, s. 54]
- (e) refuses to accept for registration for the purposes of this Act an education savings plan,
- (e.1) sends notice under subsection 146.1(12.1) to a promoter that the Minister proposes to revoke the registration of an education savings plan,
- (f) refuses to register for the purposes of this Act any pension plan or gives notice under subsection 147.1(11) to the administrator of a registered pension plan that the Minister proposes to revoke its registration,
- (f.1) refuses to accept an amendment to a registered pension plan,
- (g) refuses to accept for registration for the purposes of this Act any retirement income fund,
- (h) refuses to accept for registration for the purposes of this Act any pooled pension plan or gives notice under subsection 147.5(24) to the administrator of a pooled registered pension plan that the Minister proposes to revoke its registration, or
- (i) refuses to accept an amendment to a pooled registered pension plan,

the person described in paragraph (a), (a.1) or (a.2), the applicant in a case described in paragraph (b), (e) or (g), a trustee under the plan or an employer of employees who are beneficiaries under the plan, in a case described in paragraph (c), the promoter in a case described in paragraph (e.1), the administrator of the plan or an employer who participates in the plan, in a case described in paragraph (f) or (f.1), or the administrator of the plan in a case described in paragraph (h) or (i), may appeal from the Minister's decision, or from the giving of the notice by the Minister, to the Federal Court of Appeal.

### **180(1) Appeals to Federal Court of Appeal**

An appeal to the Federal Court of Appeal pursuant to subsection 172(3) may be instituted by filing a notice of appeal in the Court within 30 days from

- (a) the day on which the Minister notifies a person under subsection 165(3) of the Minister's action in respect of a notice of objection filed under subsection 168(4),
- (b) [Repealed, 2011, c. 24, s. 55]
- (c) the mailing of notice to the administrator of the registered pension plan under subsection 147.1(11),
- (c.1) the sending of a notice to a promoter of a registered education savings plan under subsection 146.1(12.1),
- (c.2) the mailing of notice to the administrator of the pooled registered pension plan under subsection 147.5(24), or

(d) the time the decision of the Minister to refuse the application for acceptance of the amendment to the registered pension plan or pooled registered pension plan was mailed, or otherwise communicated in writing, by the Minister to any person,

as the case may be, or within such further time as the Court of Appeal or a judge thereof may, either before or after the expiration of those 30 days, fix or allow.

## **Section 188: Revocation tax**

### **188(1) Deemed year-end on notice of revocation**

If on a particular day the Minister issues a notice of intention to revoke the registration of a taxpayer as a registered charity under any of subsections 149.1(2) to (4.1) and 168(1) or it is determined, under subsection 7(1) of the *Charities Registration (Security Information) Act*, that a certificate served in respect of the charity under subsection 5(1) of that Act is reasonable on the basis of information and evidence available,

- (a) the taxation year of the charity that would otherwise have included that day is deemed to end at the end of that day;
- (b) a new taxation year of the charity is deemed to begin immediately after that day; and
- (c) for the purpose of determining the charity's fiscal period after that day, the charity is deemed not to have established a fiscal period before that day.

### **188(1.1) Revocation tax**

A charity referred to in subsection (1) is liable to a tax, for its taxation year that is deemed to have ended, equal to the amount determined by the formula

$$A - B$$

where

A

is the total of all amounts, each of which is

- (a) the fair market value of a property of the charity at the end of that taxation year;
- (b) the amount of an appropriation (within the meaning assigned by subsection (2)) in respect of a property transferred to another person in the 120-day period that ended at the end of that taxation year, or
- (c) the income of the charity for its winding-up period, including gifts received by the charity in that period from any source and any income that would be computed under section 3 as if that period were a taxation year; and

B

is the total of all amounts (other than the amount of an expenditure in respect of which a deduction has been made in computing income for the winding-up period under paragraph (c) of the description of A), each of which is

- (a) a debt of the charity that is outstanding at the end of that taxation year,
- (b) an expenditure made by the charity during the winding-up period on charitable activities carried on by it, or
- (c) an amount in respect of a property transferred by the charity during the winding-up period and not later than the latter of one year from the end of the taxation year and the day, if any, referred to in paragraph (1.2)(c), to a person that was at the time of the transfer an eligible donee in respect of the charity, equal to the amount, if any, by which the fair market value of the property, when transferred, exceeds the consideration given by the person for the transfer.

#### **188(1.2) Winding-up period**

In this Part, the winding-up period of a charity is the period that begins immediately after the day on which the Minister issues a notice of intention to revoke the registration of a taxpayer as a registered charity under any of subsections 149.1(2) to (4.1) and 168(1) (or, if earlier, immediately after the day on which it is determined, under subsection 7(1) of the *Charities Registration (Security Information) Act*, that a certificate served in respect of the charity under subsection 5(1) of that Act is reasonable on the basis of information and evidence available), and that ends on the day that is the latest of

- (a) the day, if any, on which the charity files a return under subsection 189(6.1) for the taxation year deemed by subsection (1) to have ended, but not later than the day on which the charity is required to file that return,
- (b) the day on which the Minister last issues a notice of assessment of tax payable under subsection (1.1) for that taxation year by the charity, and
- (c) if the charity has filed a notice of objection or appeal in respect of that assessment, the day on which the Minister may take a collection action under section 225.1 in respect of that tax payable.

#### **188(1.3) Eligible donee**

In this Part, an eligible donee in respect of a particular charity is a registered charity

- (a) of which more than 50% of the members of the board of directors or trustees of the registered charity deal at arm's length with each member of the board of directors or trustees of the particular charity;
- (b) that is not the subject of a suspension under subsection 188.2(1);
- (c) that has no unpaid liabilities under this Act or under the *Excise Tax Act*;

- (d) that has filed all information returns required by subsection 149.1(14); and
- (e) that is not the subject of a certificate under subsection 5(1) of the *Charities Registration (Security Information) Act* or, if it is the subject of such a certificate, the certificate has been determined under subsection 7(1) of that Act not to be reasonable.

### **188(2) Shared liability — revocation tax**

A person who, after the time that is 120 days before the end of the taxation year of a charity that is deemed by subsection (1) to have ended, receives property from the charity, is jointly and severally, or solidarily, liable with the charity for the tax payable under subsection (1.1) by the charity for that taxation year for an amount not exceeding the total of all appropriations, each of which is the amount by which the fair market value of such a property at the time it was so received by the person exceeds the consideration given by the person in respect of the property.

### **188(2.1) Non-application of revocation tax**

Subsections (1) and (1.1) do not apply to a charity in respect of a notice of intention to revoke given under any of subsections 149.1(2) to (4.1) and 168(1) if the Minister abandons the intention and so notifies the charity or if

- (a) within the one-year period that begins immediately after the taxation year of the charity otherwise deemed by subsection (1) to have ended, the Minister has registered the charity as a charitable organization, private foundation or public foundation; and
- (b) the charity has, before the time that the Minister has so registered the charity,
  - (i) paid all amounts, each of which is an amount for which the charity is liable under this Act (other than subsection (1.1)) or the *Excise Tax Act* in respect of taxes, penalties and interest, and
  - (ii) filed all information returns required by or under this Act to be filed on or before that time.

### **188(3) Transfer of property tax**

Where, as a result of a transaction or series of transactions, property owned by a registered charity that is a charitable foundation and having a net value greater than 50% of the net asset amount of the charitable foundation immediately before the transaction or series of transactions, as the case may be, is transferred before the end of a taxation year, directly or indirectly, to one or more charitable organizations and it may reasonably be considered that the main purpose of the transfer is to effect a reduction in the disbursement quota of the foundation, the foundation shall pay a tax under this Part for the year equal to the amount by which 25% of the net value of that property determined as of the day of its transfer exceeds the total of all amounts each of which is its tax payable under this subsection for a preceding taxation year in respect of the transaction or series of transactions.

### **188(3.1) Non-application of subsection (3)**

Subsection (3) does not apply to a transfer that is a gift to which subsection 188.1(11) or (12) applies

### **188(4) Transfer of property tax**

If property has been transferred to a charitable organization in circumstances described in subsection (3) and it may reasonably be considered that the organization acted in concert with a charitable foundation for the purpose of reducing the disbursement quota of the foundation, the organization is jointly and severally, or solidarily, liable with the foundation for the tax imposed on the foundation by that subsection in an amount not exceeding the net value of the property.

### **188(5) Definitions**

In this section,

“net asset amount”

« *montant de l'actif net* »

“net asset amount” of a charitable foundation at any time means the amount determined by the formula

$$A - B$$

where

A

is the fair market value at that time of all the property owned by the foundation at that time, and

B

is the total of all amounts each of which is the amount of a debt owing by or any other obligation of the foundation at that time;

“net value”

« *valeur nette* »

“net value” of property owned by a charitable foundation, as of the day of its transfer, means the amount determined by the formula

$$A - B$$

where

A

is the fair market value of the property on that day, and

B

is the amount of any consideration given to the foundation for the transfer.

#### **189(6) Taxpayer to file return and pay tax**

Every taxpayer who is liable to pay tax under this Part (except a charity that is liable to pay tax under section 188(1)) for a taxation year shall, on or before the day on or before which the taxpayer is, or would be if tax were payable by the taxpayer under Part I for the year, required to file a return of income or an information return under Part I for the year,

- (a) file with the Minister a return for the year in prescribed form and containing prescribed information, without notice or demand therefor;
- (b) estimate in the return the amount of tax payable by the taxpayer under this Part for the year; and
- (c) pay to the Receiver General the amount of tax payable by the taxpayer under this Part for the year.

#### **189(6.1) Revoked charity to file returns**

Every taxpayer who is liable to pay tax under subsection 188(1.1) for a taxation year shall, on or before the day that is one year from the end of the taxation year, and without notice or demand,

- (a) file with the Minister
  - (i) a return for the taxation year, in prescribed form and containing prescribed information, and
  - (ii) both an information return and a public information return for the taxation year, each in the form prescribed for the purpose of subsection 149.1(14); and
- (b) estimate in the return referred to in subparagraph (a)(i) the amount of tax payable by the taxpayer under subsection 188(1.1) for the taxation year; and
- (c) pay to the Receiver General the amount of tax payable by the taxpayer under subsection 188(1.1) for the taxation year.

#### **189 (6.2) Reduction of revocation tax liability**

If the Minister has, during the one-year period beginning immediately after the end of a taxation year of a person, assessed the person in respect of the person's liability for tax under subsection 188(1.1) for that taxation year, has not after that period reassessed the tax liability of the person, and that liability exceeds \$1,000, that liability is, at any particular time, reduced by the total of

(a) the amount, if any, by which

(i) the total of all amounts, each of which is an expenditure made by the charity, on charitable activities carried on by it, before the particular time and during the period (referred to in this subsection as the “post-assessment period”) that begins immediately after a notice of the latest such assessment was sent and ends at the end of the one-year period

exceeds

(ii) the income of the charity for the post-assessment period, including gifts received by the charity in that period from any source and any income that would be computed under section 3 if that period were a taxation year, and

(b) all amounts, each of which is an amount, in respect of a property transferred by the charity before the particular time and during the post-assessment period to a person that was at the time of the transfer an eligible donee in respect of the charity, equal to the amount, if any, by which the fair market value of the property, when transferred, exceeds the consideration given by the person for the transfer.

### **189(6.3) Reduction of liability for penalties**

If the Minister has assessed a particular person in respect of the particular person’s liability for penalties under section 188.1 for a taxation year, and that liability exceeds \$1,000, that liability is, at any particular time, reduced by the total of all amounts, each of which is an amount, in respect of a property transferred by the particular person after the day on which the Minister first assessed that liability and before the particular time to another person that was at the time of the transfer an eligible donee in respect of the particular person, equal to the amount, if any, by which the fair market value of the property, when transferred, exceeds the total of

(a) the consideration given by the other person for the transfer, and

(b) the part of the amount in respect of the transfer that has resulted in a reduction of an amount otherwise payable under subsection 188(1.1).

### **189 (7) Minister may assess**

Without limiting the authority of the Minister to revoke the registration of a registered charity or registered Canadian amateur athletic association, the Minister may also at any time assess a taxpayer in respect of any amount that a taxpayer is liable to pay under this Part.