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Mr. Mark Blumberg
Blumberg Segel LLP
Suite 1202
390 Bay Street
Toronto ON M5H 2Y2

Our file
3057258

November 10, 2016

**Subject: OMID Foundation Canada
Notification of Registration**

Dear Mr. Blumberg:

We are pleased to inform you that OMID Foundation Canada (the Charity) meets the requirements for charitable registration under the *Income Tax Act*.

Along with the privileges of charitable status, there are also certain obligations. The information on the back of this letter and the enclosed materials include important information about the operating requirements and obligations of the Charity.

Please take the time to review them and keep them for future reference.

You should also provide a copy of this letter and the enclosed materials to the person responsible for completing the Charity's annual information return, also referred to as Form T3010, *Registered Charity Information Return*.

Congratulations on becoming a Canadian registered charity. We wish you every success.

Yours sincerely,

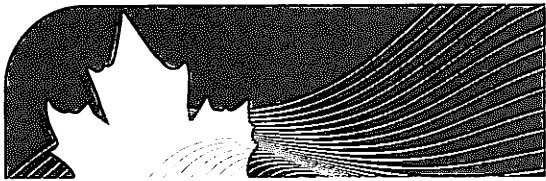
Gillian Worton-Scott
Charities Analyst
for Tony Manconi,
Director General
Charities Directorate

Registration Information for OMID Foundation Canada

- **Official Name**
The Charity is registered under the name that appears on its governing document:
OMID Foundation Canada.
- **Business Number/Registration Number**
The Charity's registration number is **81810 2998 RR0001**.
- **Effective Date of Registration**
The Charity is registered effective **October 31, 2016**.
- **Designation**
The Charity is designated as a **Charitable Organization**.
- **Reason for Registration**
The Charity is granted charitable registration based on the information provided in its application and its purposes found in its governing document dated October 31, 2016, issued under the *Canada Not-for-profit Corporations Act*. The Charity should have a governance structure in place that ensures that it can comply with all of the requirements of maintaining its charitable status. This includes regularly reviewing its purposes in its governing document.
- **Fiscal Period End**
The Charity's fiscal period end is established as **March 31**.
- **Due Date for Form T3010, *Registered Charity Information Return***
The Charity must file its first information return on or before **September 30, 2017**, for the fiscal period ending **March 31, 2017**. The Charity must use Form T3010 (016) when filing. The Charity must file a complete information return **every year** within 6 months of its fiscal period end. If the Charity has not filed a complete information return, the CRA may revoke the Charity's charitable status.

If you have any questions regarding the information in this letter, please contact our Client Service Section at: **1-800-267-2384**.

GWS/jc



Important Information for Your Charity

Qualified Donees

A registered Canadian charity may only use its resources (funds, personnel and/or property) inside or outside Canada in two ways. The first way is for the Charity to carry on its own charitable activities, under its continued direction and control. The second way a charity may use its resources is by gifting to **qualified donees**. Generally, qualified donees are other registered Canadian charities, registered Canadian amateur athletic associations, and Canadian municipalities. For a complete list of qualified donees, please go to cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/qlfddns-eng.html.

Individuals and most organizations outside Canada, such as foreign charities and international aid agencies, are generally not qualified donees.

Before gifting to an organization, the Charity should confirm it is a qualified donee by:

- asking them for their Canadian registration number;
- searching the online list of registered Canadian charities at cra.gc.ca/charitylists; or
- contacting our Client Services Section.

Using intermediaries to carry on charitable activities outside Canada

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

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

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

Tax Shelters

The CRA has serious concerns about abusive tax shelter gifting arrangements and cautions registered charities about becoming involved in such schemes. A tax shelter gifting arrangement typically promises participants tax savings greater than their cost to participate, thus allowing participants to “profit” when donating the tax shelter property to a charity.

While certain tax shelter arrangements may be legitimate, we intend to audit most or all that involve charitable gifts. To date these audits have resulted in the reassessment of thousands of participants and billions of dollars.

Registered charities that are found to have knowingly exploited their tax-receipting privileges by participating in abusive or fraudulent tax shelter gifting arrangements, or that fail to devote their resources to legitimate charitable activities, will be subject to significant monetary penalties and/or the revocation of their registered charitable status. Registered charities and their directors may also be subject to third party civil penalties for their involvement in gifting arrangements.

Additional information about tax shelter gifting arrangements can be found on our webpages at cra.gc.ca/taxshelters.

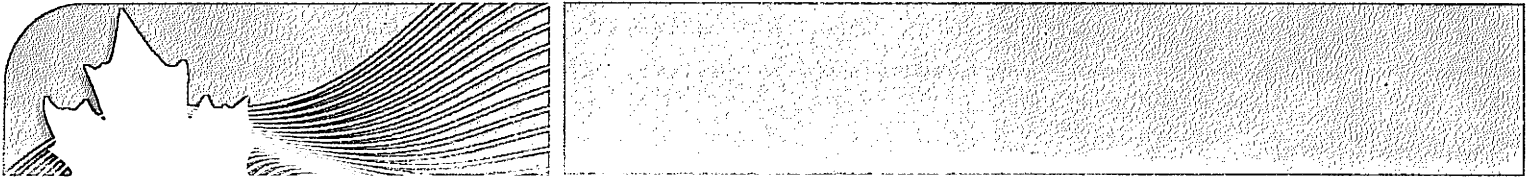
Political Activities

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

A charity may engage in a limited amount of political activities only if those activities are:

- non-partisan (they never oppose or support any political party or candidate in any way);
- connected (they help further a charity's charitable purposes); **and**
- subordinate (they are secondary to a charity's charitable purposes).

For more information on political activities, go to *Resources for charities about political activities*, found on our website at cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/pltcl-ctvts/menu-eng.html.



Keep In Touch

How to Maintain Registration

For guidance on how to maintain your charity's registration, go to "Operating a Registered Charity", at www.cra.gc.ca/charities. To ensure that you receive all pertinent and current information to support your continued registration, we strongly suggest that you take a few minutes and subscribe today to our Electronic Mailing List at cra.gc.ca/charitiesandgiving.

Webinars

A webinar is an interactive presentation similar to the Charities Information Sessions. However, instead of a face-to-face presentation, it is an hour-long, interactive online session. For more information, go to cra.gc.ca/charities.

Goods and Services Tax (GST)

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

Any other questions:

You can visit our webpages at cra.gc.ca/charitiesandgiving.

If you do not have access to the web or require further assistance, contact our Client Service Section. You can reach us by calling:

1-800-267-2384, or

1-800-665-0354 for TTY service for persons with a hearing or speech impairment

You can write to us at the following address:

Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5

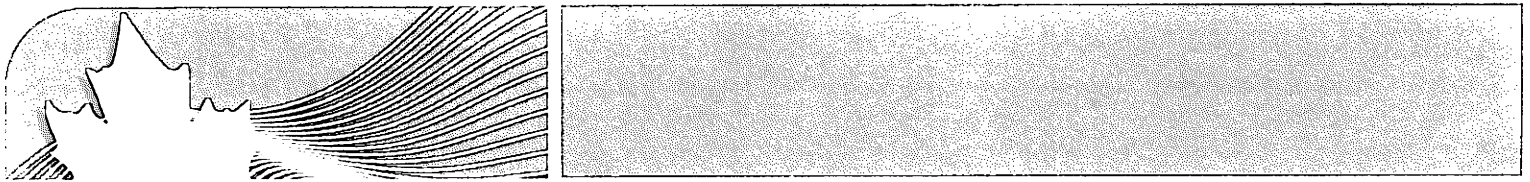
Keep this for future reference



Canada Revenue
Agency

Agence du revenu
du Canada

Canada



Restez en contact

Comment maintenir votre enregistrement

Pour obtenir des conseils sur la façon de maintenir l'enregistrement de votre organisme de bienfaisance, visitez nos pages Web « Exploitation d'un organisme de bienfaisance enregistré » au www.arc.gc.ca/bienfaisance. Afin de recevoir tous les renseignements pertinents et courants pour maintenir votre enregistrement, nous vous suggérons fortement de prendre quelques minutes pour vous inscrire à notre liste d'envois électroniques, au arc.gc.ca/bienfaisanceetdons.

Webinaires

Un webinaire est une présentation interactive semblable aux séances d'information ci-dessus. Cependant, au lieu d'être une présentation face à face, il s'agit d'une séance d'une heure, en ligne, sur Internet. Pour plus de renseignements, allez à arc.gc.ca/bienfaisance.

Taxe sur les produits et services (TPS)

Pour toute question au sujet des organismes de bienfaisance et la TPS, allez à arc.gc.ca/tpstvh ou téléphonez sans frais au 1-800-959-7775.

Pour toute autre question :

Vous pouvez visiter nos pages Web au arc.gc.ca/bienfaisanceetdons.

Si vous n'avez pas accès à l'Internet ou si vous avez besoin d'aide, communiquez avec notre Section du service à la clientèle. Vous pouvez nous rejoindre en composant les numéros ci-après :

1-888-892-5667, ou

1-800-665-0354 pour le service d'ATS pour les personnes ayant une déficience visuelle ou auditive

Vous pouvez nous écrire à l'adresse suivante :

Direction des organismes de bienfaisance

Agence du revenu du Canada

Ottawa ON K1A 0L5

Veillez retenir cette page pour la consulter au besoin.



Canada Revenue
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Canada

ATTENTION: BOARD OF DIRECTORS

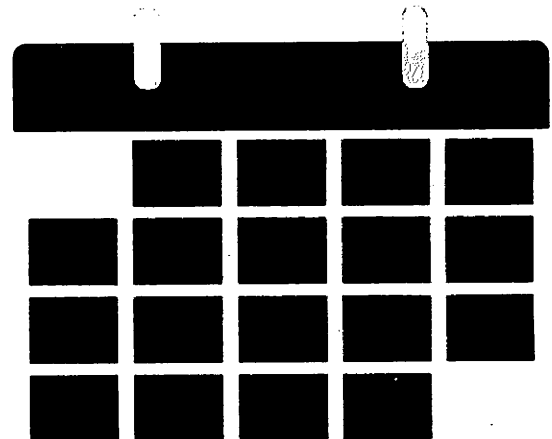


OMID Foundation Canada
Annual information return is due

no later than
September 30 each year.

**Have you marked your calendar?
Late filing has consequences:**

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



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

IMPORTANT INFORMATION – Please retain for future reference



Canada Revenue
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du Canada

Canada

FREQUENTLY ASKED QUESTIONS



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

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

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

What does a complete information return include?

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

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

Incorporated under the Ontario Corporations Act?

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

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

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

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

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

Need a form or have more questions?

Go to cra.gc.ca/charities.

