



REGISTERED MAIL

Your file Votre référence

Beth Oloth Charitable Organization
Yitzchok Kerzner - President

Our file Notre référence

0599530 (revoked) ✓
BN 118807080 RR0001

FEB - 4 2009

Dear Kerzner:

**Subject: Tax Return Where Registration of a Charity is Revoked
Beth Oloth Charitable Organization**

As you may already know the above-noted organization's charitable status was revoked for failure to file its annual return *Registered Charity Information Return* (Form T3010A) on **December 13, 2008**. Therefore, the organization ceased to be a registered charity.

As a result of the revocation, the organization lost both its exemption from tax and its authority to issue tax-deductible donation receipts. The *Income Tax Act* requires that the organization pay a tax within one (1) year after the *Notice of Intention to Revoke a Charity's Registration* (Form T2051A) has been issued. It must also file a *Tax Return Where Registration of a Charity is Revoked* (Form T2046) calculating the amount of tax payable. This revocation tax is equal to the total value of the assets of the charity plus the amount of receipted donations and gifts from other charities minus the amount of assets or funds of the charity that are transferred to an eligible donee(s), spent on its own charitable activities, used to repay its debts and/or used to cover reasonable expenses in the one-year period starting from the date of the T2051A. An 'eligible donee' is a registered charity in good standing with Canada Revenue Agency (please refer to Section B on page 10 of the enclosed guide (RC4424) entitled *Completing the Tax Return Where Registration of a Charity is Revoked* for a complete definition of an eligible donee).

Failure to file Form T2046 may result in an assessment of the revocation tax, interest and/or penalties.

Organizations that have had their charitable registration revoked and that are now applying to be re-registered must complete an *Application to Register a Charity Under the Income Tax Act* (Form T2050) in full, and provide the requested documentation, information, and signatures. Incorporated organizations applying for re-registration must also include a certificate of good standing.

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Please note that charities that have had their registration revoked for failure to file and then apply for re-registration are subject to a \$500, non-filing penalty that is **non-refundable**. A cheque or money order made out to the Receiver General for Canada should be enclosed with your application. To help us process your payment correctly, please write your Charity's Business Number (BN) in full on the back of the cheque or money order. In order to qualify for re-registration, the charity must also be in good standing with other taxes administered by the CRA (i.e. GST, HST, etc.).

In addition to the T2050, the organization will be required to submit a T3010A for fiscal year(s) ended **September 30, 2007 and 2008**. Access to most forms and publications is provided through the CRA's Charities and Giving web site (www.cra-arc.gc.ca/charities). Please note that you must call the toll-free assistance line at 1-800-267-2384 to request printed copies of the returns needed along with the accompanying Basic Information Sheet.

The organization must discontinue the issuance of official donation receipts to donors (if it has not already done so) until a decision has been made whether the organization qualifies for re-registration.

If the organization does not intend to apply for re-registration, you must complete and submit the enclosed Form T2046.

✓ **The charity has until May 4, 2009 to either apply for re-registration as a charity, or to submit the T2046 and pay any revocation tax that it owes.**

Should you have any questions, please do not hesitate to contact me at 613-957-8728

Please address your correspondence along with the requested information to Canada Revenue Agency, Charities Directorate, 320 Queen Street, Ottawa, ON K1A 0L5.

Yours Sincerely,



Suzanne Maisonneuve
Revocation Tax Officer
Charities Directorate

Enclosures