



Ms. Lori-Anne Bianchi
Assistant Treasurer
The Brain Aneurysm Foundation of Canada
C/O R. Loch Macdonald
20 Whitney Avenue
Toronto ON M4W 2A8

Your file

Our file

3050626

August 26, 2013

**Subject: The Brain Aneurysm Foundation of Canada
Notification of Registration**

Dear Ms. Bianchi:

We are pleased to inform you that The Brain Aneurysm Foundation of 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,

Jean Haley
Charities Analyst
for Cathy Hawara,
Director General
Charities Directorate

Canada

Registration Information for The Brain Aneurysm Foundation of Canada

- **Official Name**
The Charity is registered under the name that appears on its governing document:
The Brain Aneurysm Foundation of Canada.
- **Business Number/Registration Number**
The Charity's registration number is **81634 7645 RR001**.
- **Effective Date of Registration**
The Charity is registered effective **July 26, 2013**.
- **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 July 26, 2013, issued under the *Canada Not-for-profit Corporations Act*. The Charity should have a governance structure in place that ensures that it can comply with all of the requirements of maintaining its charitable status. This includes regularly reviewing its purposes in its governing document.
- **Fiscal Period End**
The Charity's fiscal period end is established as **December 31**.
- **Due Date for Form T3010, Registered Charity Information Return**
The Charity must file its first information return on or before **June 30, 2014**, for the fiscal period ending **December 31, 2013**. The Charity must use Form **T3010 (13)** 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**.

JH/slb



Important Information for Your Charity

New and Future Activities

The Charity is registered based on the purpose(s) found in its governing document and activities described in its application for registration. If the Charity carries out new activities that are not charitable, or that are beyond the objects for which it was originally registered, it will risk losing its registered status.

You should contact us if the Charity wants to carry on new programs and activities that are different from those previously approved by us. You should provide us with a detailed description of the proposed activity or program so that we may determine if it is acceptable. For more information, contact our Client Service Section.

By-laws – To Be Provided once Enacted

Once your organization enacts by-laws complying with the *Canada Not-for-profit Corporations Act*, please provide us with a certified copy. Certification for our purposes requires that the document be signed by at least one current directing officer and bear an effective date.

Research

The Charity may carry out, or fund, research to further its charitable purpose(s). The Charity must maintain direction and control over its resources, and make all research results available to the public.

We recommend that the Charity use a formal agreement when it funds research being carried out by a research body that is not a qualified donee. The Charity must assume full responsibility for maintaining sufficient books and records to allow us to verify your activities, donations, receipts, and disbursements. To meet the essential requirement of public benefit, the Charity must maintain legal ownership to any intellectual property arising from the research activities.

For more information, we refer to our Policy Statement CPS-029, *Research as a Charitable Activity*, found at www.cra.gc.ca/chrts-gvng/chrts/pley/cps/rsrch-eng.html.

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.

RC297(E)



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du Canada

Canada

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 Web pages at www.cra.gc.ca/taxshelters.



Keep In Touch

How to Maintain Registration

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

Charities Information Sessions

These free information sessions are offered to all registered charities. They are an excellent opportunity for your treasurer, new board members, or volunteers to learn about your charity's legal obligations. For more information, go to www.cra.gc.ca/charities.

Webinars

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

Goods and Services Tax (GST)

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

Any other questions:

You can visit our Web pages at www.cra.gc.ca/charitiesandgiving.

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

1-800-267-2384, or

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

You can write to us at the following address:

Charities Directorate
Canada Revenue Agency
Ottawa ON K1A 0L5

Keep this for future reference



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