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Summary of reasons for revocation – CHURCH OF JESUS CHRIST RESTORED

The audit by the Canada Revenue Agency (CRA) has revealed that the Organization is not complying with the requirements set out in the Income Tax Act. In particular, it was found that the Organization failed to devote resources to charitable activities by **providing an undue benefit**, failed to file an information return as and when required by the Income Tax Act and/or its Regulations, and failed to maintain adequate books and records. For all of these reasons, and for each reason alone, 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.

Related links

[Contact the Charities Directorate](#)

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