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Detail page

 Use this page to confirm a charity's status and Business/Registration number. The Charities Directorate has not necessarily verified the other information provided by the charity.

THEANON CHARITABLE FOUNDATION

Business/Registration number:	891106841 RR 0001
Charity status:	<u>Revoked-Audited</u>
Effective date of status:	2018-02-10
<u>Sanction:</u>	N/A
Language of correspondence:	ENGLISH
Designation:	Public foundation
Charity type:	Other purposes beneficial to the community
Category:	Foundations
Address:	BOX 62 STE 1250-1500 WEST GEORGIA ST.
City:	VANCOUVER
Province, territory, outside of Canada:	BC
Country:	CA
Postal code/Zip code:	V6G2Z6
Charity Email address:	
Charity website address:	

Revocation:

Type of revocation:	<u>Revoked-Audited</u>
Income Tax Act reference:	<u>ITA 168.(1) - 168.(2)</u>
Additional information:	<p>It is our position that during the audit period, the Organization did not comply with the requirements set out in the Income Tax Act. In particular, it was found that the Organization failed to devote resources to charitable purposes by making gifts to non-qualified</p>

donees and providing undue benefits, carrying on an unrelated business, issuing donation receipts that were not in accordance with the Act and/or its Regulations and failing to maintain adequate books and records. The audit found that the Organization participated in tax planning arrangements which were designed to confer undue benefits on the parties involved. In 2005, the Organization, along with three other charities, participated in two corporate farm sale arrangements where shares of the corporations were purchased for \$6.7 million. The corporations' assets, of equivalent value, were then donated to the Organization and the other participating charities who in turn issued official donation receipts. The corporations used the official donation receipts obtained to offset the capital gain taxes otherwise payable on the sale of their shares. Subsequent to the donations, the shares declined substantially in value leaving the Organization and the other charities with a minimal profit or participation fee. It is the position of the Canada Revenue Agency (CRA) that the transfers for which the official receipts were issued did not legally qualify as gifts and that the Organization operated for the non-charitable purpose of facilitating the tax planning arrangements for a participation fee.

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