

Department of the Treasury  
 Director, Exempt Organizations  
 Rulings and Agreements

Internal Revenue Service  
 P.O. Box 2508  
 Cincinnati, OH 45201

Date: **JAN 31 2011**

RAVEN RESPECTING ABORIGINAL VALUES  
 AND ENVIRONMENTAL NEEDS  
 844 COURTNEY ST 2<sup>ND</sup> FLR  
 VICTORIA BC V8W 1C4 CANADA

**Employer Identification Number:**  
 98-0628334

**Document Locator Number:**  
 17053134302030

**Contact Person - ID Number:**  
 Jacob McDonald - 0203230

**Contact Telephone Number:**  
 (877) 829-5500 Toll-Free

**Form 990 Required:**  
 Yes

**Addendum Applies:**  
 No

Dear Applicant:

Under the terms of the United States-Canada Income Tax Convention (Treaty), recognized religious, scientific, literary, educational, or charitable organizations that are organized under the laws of either the U.S. or Canada will automatically receive recognition of exemption without application in the other country. Accordingly, you are automatically exempt as an organization described in section 501(c)(3) of the Internal Revenue Code for United States income tax purposes.

Based on information supplied, we have classified your organization as one that is not a private foundation as defined in section 509(a) of the Code, because you are an organization of the type described in section in sections 509(a)(1) and 170(b)(1)(A)(vi) of the Code.

This classification is based on the assumption that your operations will continue as you have stated. If your purposes, character, sources of support or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name and/or address.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) and 170(b)(1)(A)(vi) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) and 170(b)(1)(A)(vi) organization.

With respect to your employees who are United States residents, and also with respect to those persons who are not United States residents but who are employed by you in the United States (collectively hereafter "United States employees"), unless you are specifically excepted, you must pay taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your United States employees during a calendar year. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation within the meaning of section 509(a) of the Code, you are not subject to the excise tax under section 4948(a) of the Code. Your withholding agent may rely on a copy of this letter to exempt you from withholding tax at the source from United States income. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. In this letter we are not determining whether any of your present or proposed arrangements would be considered an excess benefit transaction resulting in tax under section 4958.

The procedure for obtaining exemption from withholding on United States source income are contained in section 1.1441-4 of the Income Tax Regulations.

Pursuant to the income tax treaty between the United States and Canada, citizens and residents of the United States may deduct contributions to you in computation of their taxable income for United States income tax purposes. Contributions received from a citizen or resident of the United States shall not be deductible in any taxable year to the extent that they exceed the lesser of:

- (1) the amount determined by applying the percentage limitation of the laws of the United States in respect to the deductibility of charitable contributions to the income of such United States contributor arising in Canada, or
- (2) the amount allowed under the general limitations of section 170(b)(1) of the Code, which includes adjusted gross income from all sources including United States income.

Any excess contribution that is not deductible as a result of these limitations may be carried over and deducted in subsequent taxable years, subject to the same limitations.

Bequests, legacies, devises, transfers or gifts to or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055 and 2522.

Section 6114(a) of the Code requires that taxpayers taking the position that a U.S. treaty overrules a general U.S. tax principle or law must disclose such position on a return of tax or, if no return of tax is required to be filed, as the Internal Revenue Service may prescribe. Accordingly, taxpayers claiming exemption or charitable contribution deductions pursuant to Article XXI of the United States-Canada Income Tax Convention must disclose this position on their income tax return for the year in which the charitable contribution deduction or claim for exemption is made. Taxpayers may use Form 8833, Treaty-Based Return Position Disclosure Under Section 6114 or 7701(b), for this purpose, or they may attach to their return a separate statement indicating that they are claiming exemption or a charitable contribution deduction pursuant to Article XXI of the Treaty. Taxpayers may make reference to Notice 99-47, 1999-36 I.R.B. 392, in their disclosure statement.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If "Yes" is indicated, you are required to file Form 990 only if your gross receipts from sources within the United States are more than \$25,000. For further information, see Revenue Procedure 94-17, 1994-1 C.B. 579.

If a return is required, it must be filed by the 15<sup>th</sup> day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

Unless you are subject to the tax imposed by section 511 of the Code and are required to file Form 990-T, *Exempt Organization Business Income Tax Return*, you are not required to file United States income tax returns for income you receive from sources within the United States. You can determine whether income is derived from sources within the United States by referring to Subchapter N of Subtitle A of the Code. The procedures for obtaining exemption from withholding on United States source income are contained in section 1.1441-4 of the Income Tax Regulations. Any income you receive which is includible under section 512 may be subject to withholding. See Code section 1443(a). In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513.

A copy of this letter in the possession of each corporation or organization from which your United States income is derived may be relied upon by the withholding agent as evidence that no withholding of income tax is required.

The law requires you to make your annual return available for public inspection without charge for three years after the due date of the return. You are also required to make available for public inspection a copy of your exemption application, any supporting documents and this exemption letter to any individual who requests such documents in person or in writing. You can charge only a reasonable fee for reproduction and actual postage costs for the copied materials. The law does not require you to provide copies of public inspection documents that are widely available, such as posting them on the Internet (World Wide Web). You may be liable for a penalty of \$20 a day for each day you do not make these documents available (up to a maximum of \$10,000 in the case of an annual return).

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, we will assign a number to you and advise you of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes specified in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

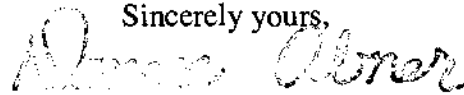
If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, and relationship, if any, to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, 1956-2, p.306.)

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter. Because this letter could help resolve any questions about your private foundation status, please keep it in your permanent records.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in cursive script, appearing to read "Lois G. Lemer".

FOR Lois G. Lemer  
Director, Exempt Organizations  
Rulings and Agreements