

Updating Charities and Not-For-Profit Organizations on recent legal developments and risk management considerations.

JULY/AUGUST 2008 ISSUE

SECTIONS

Recent Publications and News Releases	2
In the Press	10
Recent Events and Presentation Materials	11
Upcoming Events and Presentations	11
Contributors	12
Acknowledgements, Errata and other Miscellaneous Items	14

HIGHLIGHTS

Be Careful What You Ask For: CRA Proposed Policy on Fundraising
Supreme Court of Canada Releases Decision on CRA's Access to Donor Information
Excess Business Holdings Rules and the 2008 Federal Budget
Update on Umbrella Organizations and Title Holding Organizations: Final Version of CRA's Policy Recently Released
New CRA Policies on the Promotion of Volunteerism
CRA Draft Policy on Sports and Charitable Registration
Do-Not-Call List, Registration with Operator effective September 30, 2008
Canada-U.S. Income Tax Treaty: 5th Protocol
CRA Releases Report on Small and Rural Charities
Principles in Defining Charity
New Rules for Designated Stock Exchanges
Recent Report on How the 'War on Terror' Hurts Charities and the People They Serve
The Meaning of Non-Profit under the <i>Income Tax Act</i>
Other CRA News

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RECENT PUBLICATIONS AND NEWS RELEASES

Be Careful What You Ask For: CRA Proposed Policy on Fundraising

by Theresa L. M. Man and Terrance S. Carter in *Charity Law Bulletin* No. 142, August 5, 2008.

Following the release of the proposed policy on fundraising on March 31, 2008 (the “Proposed Policy”), Canada Revenue Agency (“CRA”) released a 30-page background information document (the “Backgrounder”) on June 26, 2008, providing a detailed explanation of various terms and concepts contained in the Proposed Policy. The Proposed Policy was developed by CRA in response to a growing demand from the media and the general public for more accountability from charities concerning the quantum of fundraising expenses and the appropriateness of certain fundraising activities. The Proposed Policy has received mixed response from the charitable sector and considerable media coverage that led even to a front page article in the *Toronto Star* shortly after it was released. The Proposed Policy was reviewed in *Charity Law Bulletin* No. 138 dated April 23, 2008 available at <http://www.carters.ca/pub/bulletin/charity/2008/chylb138.htm>. This *Bulletin* briefly summarizes what is contained in the Proposed Policy and provides an overview of the detailed Backgrounder. The Proposed Policy and Backgrounder also raise many concerns for the charitable sector in terms of how these two documents may affect their fundraising activities and how the Proposed Policy may be administered by CRA. Comments on the implications in this regard are also set out in this *Bulletin*.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb142.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb142.htm>

Supreme Court of Canada Releases Decision on CRA’s Access to Donor Information

by Karen J. Cooper, LL.B., LL.L., TEP.

The Supreme Court of Canada (“SCC”) released its judgment on July 31, 2008 in *Redeemer Foundation v. Canada (Minister of National Revenue)*, upholding the Federal Court of Appeal’s (“FCA”) decision by a 4-3 majority. The appellant Foundation, a registered charity, operated a forgivable loan program that financed the education of students at an affiliated college. Canada Revenue Agency (“CRA”) was concerned that some donations to the program were not valid charitable donations because the donors’ contributions were made solely to finance the education of their own children. CRA requested the donor information, which the Foundation initially provided, but later refused in respect of subsequent taxation years. The Foundation applied for judicial review of the auditor’s request for donor information on the basis that the auditor should have followed the process provided for in subsection 231.2(2) of the *Income Tax Act* (“Act”) requiring prior judicial authorization. The reviewing judge declared that the

request was improper without prior judicial authorization and that the Minister of National Revenue (“Minister”) should be prevented from acting upon the information originally provided to reassess the donors. CRA appealed and the FCA overturned the decision on the basis that there were other provisions in the Act that authorized the auditor to make the request that he did and to use that information for the purposes of subsequent tax assessments. (see *Charity Law Update* October 2006 issue online at <http://www.carters.ca/pub/update/charity/06/oct06.pdf>).

The Foundation appealed to the Supreme Court of Canada and the appeal was dismissed. The SCC held that the Minister was not required to obtain prior judicial authorization. The Minister was entitled to the donor information through the combined effects of paragraph 230(2)(a) and subsection 231(1) of the Act. Moreover, the Minister requested that information for a legitimate purpose, which was to investigate the validity of the loan program operated by the Foundation. Details of the decision will be discussed further in a *Charity Law Bulletin*. The Supreme Court’s decision is available at <http://scc.lexum.umontreal.ca/en/2008/2008scc46/2008scc46.html>.

Excess Business Holdings Rules and the 2008 Federal Budget

by Theresa L.M. Man, B.Sc., M. Mus., LL.B., LL.M.

Following the release of the federal budget on February 26, 2008, some of the proposals contained in the federal budget were implemented by the enactment of Bill C-50, the *Budget Implementation Act, 2008*, which received Royal Assent on June 18, 2008. Certain proposals contained in the federal budget that relate to charities were contained in Bill C-50. These changes include extending the capital gains tax exemption for certain donations of listed securities to certain exchangeable shares and partnership interests, as well as providing tax incentive for donations of medicines benefitting recipients in developing countries. On May 16, 2008, Finance released proposed regulations relating to the donations of medicines, and further related changes to the Act. The proposed changes to the excess business holding rules contained in the 2008 federal budget were not contained in Bill C-50. On July 14, 2008, the Minister of Finance released for consultation draft legislative proposals to implement the remaining tax measures from 2008 federal budget, including the proposed changes to the excess business holding rules. For a summary of the proposed changes contained in the budget, see *Charity Law Bulletin* No. 135 dated February 27, 2008, available at <http://www.carters.ca/pub/bulletin/charity/2008/chylb135.pdf>. The news release by Finance is available at <http://www.fin.gc.ca/news08/08-054e.html> and the Legislative Proposals and Explanatory Notes are available at http://www.fin.gc.ca/drleg/bia2008_e.html.

Update on Umbrella Organizations and Title Holding Organizations: Final Version of CRA's Policy Recently Released

by Jacqueline M. Demczur and Terrance S. Carter in Charity Law Bulletin No. 141, August 1, 2008.

On May 6, 2008, Canada Revenue Agency (“CRA”) released a new policy statement entitled “Guidelines for the Registration of Umbrella Organizations and Title Holding Organizations” (“Guidelines”). The Guidelines replace CRA’s earlier policy statements on similar issues, namely CPS-008 and CPS-009, in their entirety. These guidelines were first proposed by CRA in 2005 in the form of a consultation paper entitled “Consultation on Proposed Guidelines for the Registration of Umbrella Organization” (“Proposed Guidelines”). CRA solicited comments on the Proposed Guidelines from charities and individuals involved in charitable work up to October 31, 2005. An earlier *Charity Law Bulletin*, being No. 78 dated October 12, 2005 available at <http://www.carters.ca/pub/bulletin/charity/2005/chylb78.pdf>, contained an overview of the provisions in the Proposed Guidelines, and raised some concerns about certain provisions in the Proposed Guidelines. While the comments received from the charitable sector about the Proposed Guidelines presumably resulted in some minor amendments being made, the substance of the Guidelines remain largely the same as the earlier Proposed Guidelines. The purpose of this *Charity Law Bulletin* is to provide a brief summary of the Guidelines, with a particular focus on highlighting any differences between the Guidelines and the Proposed Guidelines, as well as identifying some ongoing areas of concern in the Guidelines for umbrella organizations and title-holding entities.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb141.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb141.htm>

New CRA Policies on the Promotion of Volunteerism

by Esther S.J. Oh in Charity Law Bulletin No. 140, July 31, 2008.

Canada Revenue Agency (“CRA”) has released a number of new policies which indicate that organizations established to promote volunteerism in the community-at-large through broad-based activities can qualify for charitable registration. CRA’s policy position on this issue is set out in the Summary Policy on Volunteerism (CSP-V02) dated May 6, 2008, as well as the Policy Statement entitled “Promotion of Volunteerism” (CPS-025) effective May 1, 2008 (the “Policy”). The purpose of this *Charity Law Bulletin* is to provide a summary of these policies.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb140.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb140.htm>

CRA Draft Policy on Sports and Charitable Registration

by Karen J. Cooper assisted by Edudzi Ofori in *Charity Law Bulletin* No. 143, August 5, 2008.

Following the Supreme Court of Canada's decision in *A.Y.S.A. Amateur Youth Soccer Association v. Canada* ("A.Y.S.A.") last fall, Canada Revenue Agency's Charities Directorate ("CRA") released on May 15, 2008 a draft policy *Consultation on Proposed Guidelines for Sport and Charitable Registration under the Income Tax Act* ("Draft Policy"). The Draft Policy is intended to consolidate and clarify CRA's actual practices and interpretations concerning sport activities carried out by registered charities and organizations applying for charitable status.

Generally, organizations applying for charitable registration must pursue purposes that are both charitable at law and for the benefit of the public. The promotion of sports is not currently recognized as an independent charitable purpose in Canada. As a result of the A.Y.S.A. decision, CRA has released the Draft Policy with the intention of setting clear guidelines regarding the issue of sport and charitable registration. This *Charity Law Bulletin* summarizes the content of the Draft Policy and its significance for charitable and applicant organizations in Canada.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb143.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb143.htm>

Do-Not-Call List, Registration with Operator effective September 30, 2008

by Nancy E. Claridge, B.A., M.A., LL.B.

The Canadian Radio-television and Telecommunications Commission ("CRTC") has announced September 30, 2008 as the launch date for Canada's National Do-Not-Call List ("National DNC List"), a nationwide registry to assist the public in reducing the number of unsolicited telemarketing calls. Registered charities are among a select list of organizations exempted from the National DNC Rules, as previously discussed in *Charity Law Bulletin* No. 119 dated July 30, 2007, available at <http://www.carters.ca/pub/bulletin/charity/2007/chylb119.htm>. Despite this exemption, amendments made to the Unsolicited Telecommunications Rules in May 2008 mean that all telemarketers and clients of telemarketers, including those exclusively making unsolicited telecommunications that are exempt from the National DNC Rules, will be required to register with, and provide information to the National DNC List operator (Bell Canada), pay applicable fees that may be charged by the Complaints Investigator, and maintain records on registration and payment. September 30, 2008, also marks the introduction of the new telemarketing rules that will apply to all telemarketers, even those exempted under the National DNC Rules. Although the CRTC intended to delegate the investigation of complaints, it was unable to identify an appropriate third party and will now investigate complaints itself.

Canada-U.S. Income Tax Treaty: 5th Protocol

by *Theresa L.M. Man, B.Sc., M. Mus., LL.B., LL.M.*

The 5th Protocol to the Canada-U.S. Income Tax Convention (the “Treaty”) was signed on September 21, 2007, after having been negotiated over the past 10 years. It introduces many changes to the Treaty, including elimination of withholding tax on interest, extension of treaty benefits to owners of limited liability companies, modification of rules dealing with residence and corporate emigration, and changes to the ways in which various personal tax considerations are handled. Article XXI of the Treaty deals with cross-border issues of tax-exempt organizations. Article XXI of the Treaty is amended in the 5th Protocol so that dividend income (referred to Article X) and interest income (referred to in Article XI) of tax exempt organizations are exempt from income tax. The 5th Protocol comes into effect the later of January 1, 2008 and day when both governments have completed their constitutional and statutory requirements to ratify the Protocol and have exchanged their instruments of ratification. Canada ratified the Protocol on December 14, 2007, when Bill S-2 received Royal Assent. On July 10, 2008, the Minister of Finance announced that the Canadian government agreed with the United States Treasury Department’s Technical Explanation to the Fifth Protocol to the Canada-United States Tax Convention. The Technical Explanation is available at <http://www.treas.gov/press/releases/hp1076.htm>.

CRA Releases Report on Small and Rural Charities

by *Terrance S. Carter, B.A., LL.B.*

On June 27, 2008, Canada Revenue Agency (“CRA”) released a report entitled *Small and Rural Charities: Making a Difference for Canadians*. This report is a collaborative effort by CRA and members of small and rural charities. These smaller charities are often located in isolated or rural communities and face a unique set of challenges. In this report, CRA has made specific commitments to small and rural charities. In particular, a new simplified and shorter T3010A will be available for use by small charities by 2009-2010. It is hoped that this and other initiatives will help to reduce the compliance burden on small and rural charities. Another commitment CRA has made is to increase spending on resources available to charities to help in education and answering questions that charities might have. As part of this commitment, CRA will be providing additional standardized technical training for telephone agents working the 1-800 number.

For more information, see *Small and Rural Charities: Making a Difference for Canadians*, available online from CRA at <http://www.cra-arc.gc.ca/E/pub/tg/rc4457/README.html>.

Principles in Defining Charity

An excerpt from the forthcoming Halsbury's Laws of Canada charities title by Donald J. Bourgeois.

What is a charity? There are different approaches used to define what is or is not a charity, charitable object or charitable activity. The following excerpt from *Halsbury's Laws of Canada's* title on charities and not-for-profit organizations, to be published in September 2008, reviews some of the approaches used in defining "charity" and "charitable".

Read More:

[PDF] <http://www.carters.ca/pub/book/2008/halsbury208.pdf>

New Rules for Designated Stock Exchanges

by Theresa L.M. Man, B.Sc., M. Mus., LL.B., LL.M.

The 2006 federal budget eliminated the capital gains tax on the donation of publicly-listed securities (including shares, bonds, debentures, debt obligations and mutual fund units) to charitable organizations and public foundations made after May 1, 2006. In 2007, the federal budget extended this incentive to gifts of publicly-listed securities to private foundations made after March 18, 2007. This would include a gift of a share, debt obligation or right listed on a prescribed stock exchange. In the 2007 federal budget, the government updated and streamlined the identification of stock exchanges for purposes of the *Income Tax Act*. In place of the two former lists of prescribed stock exchanges (domestic and foreign), there are now a new three-tiered system of stock exchange: Designated Stock Exchange, Recognized Stock Exchange and Stock Exchange. On July 2, 2008, the Minister of Finance released new guidelines for stock exchanges that seek to become Designated Stock Exchanges for income tax purposes, which is set out in a backgrounder released by Finance. Also released is a complete list of current Designated Stock Exchanges, which include all former prescribed exchanges under the previous *Income Tax Act* provisions. Under the income tax rules, any future additions to the list will be approved by the Minister of Finance. Approvals will follow the process and criteria set out in the new guidelines. Finance's news release is available at <http://www.fin.gc.ca/news08/08-049e.html> and the backgrounder is available at http://www.fin.gc.ca/news08/data/08-049_1e.html.

Recent Report on How the "War on Terror" Hurts Charities and the People They Serve

by Terrance S. Carter and Sean S. Carter.

On July 14, 2008, two prominent non-governmental organizations released a report on the impact of the "war on terror" on the U.S. non-profit community. The report, entitled "Collateral Damage: How the War on Terror Hurts Charities, Foundations, and the People They Serve", is a joint project of OMB Watch and Grantmakers Without Borders. The report finds that the U.S. government views non-profit organizations as potential "conduits for terrorist funding and a breeding ground for aggressive dissent."

The report also indicates that the U.S. non-profit community “operates in fear of what may spark [the U.S. government] to use its power to shut them down.”

The report details examples of the struggles facing non-profits in the U.S. in the face of compliance with anti-terrorism laws, especially those operating internationally. These compliance issues have forced non-profits to withdraw from programs overseas and be put in situations where they would have to violate the standards of neutrality in humanitarian work in order to comply with U.S. laws and regulations.

Canadian non-profit organizations and charities need to take careful note of the U.S. regulatory and enforcement regimes, especially those that have programs, affiliates or transfer money outside of Canada. The unprecedented international information sharing regime that have been put in place since 2001 means that suspicions and allegations from foreign governments can have serious consequences for non-profits and charities based in Canada. In addition, U.S. terrorist financing policies that target non-profit organizations are often adopted as the international standard in the area and end up being the benchmark for Canadian regulation and enforcement. For more information concerning the impact of U.S. policy on Canadian charities and non-profit organizations, see *Anti-terrorism and Charity Law Alert* No. 5 available at <http://www.carters.ca/pub/alert/atcla/atcla05.pdf>.

The Meaning of Non-Profit under the *Income Tax Act*

by Karen J. Cooper, LL.B., LL.L., TEP.

BBM Canada is a non-share capital corporation that provided audience measurement data to its members in exchange for member’s fees. Its members include Canadian television and radio broadcasters, advertising and government agencies, colleges and universities. The fees were set in advance on a cost recovery basis based on a projected annual budget and any surpluses realized were held for the purposes of funding the activities of BBM. None of BBM's income was directly or indirectly distributed to, or available for distribution to, any of its members. The Minister of National Revenue (“Minister”) reassessed BBM’s 1996 taxation year on the basis that it was not a tax-exempt non-profit organization as described under paragraph 149(1)(l) of the *Income Tax Act* (“Act”). It was the Minister’s view that an organization could not be considered to be organized and operated exclusively for a purpose other than profit if the establishment or operations of the entity are related to the commercial or business activity of its members or of the others. BBM appealed to the Tax Court of Canada and the appeal was allowed. The Court concluded that there was no evidence to suggest that BBM’s members were trying to create a scheme to avoid taxation on commercial enterprises by paying deductible member fees or dues. BBM was established and operated exclusively for non-profit purposes, its operations lacked significant attributes of commercial businesses, and were therefore exempt from

Part I tax under the Act. This decision is available at <http://www.canlii.org/en/ca/tcc/doc/2008/2008tcc341/2008tcc341.html>.

Other CRA News

By *Edudzi Ofori, B.A., LL.B.*

1. On July 31, 2008, CRA released a revised list of charitable organizations outside Canada to which Her Majesty in right of Canada has made gifts since January 1, 2000. Generally, the *Income Tax Act* (“Act”) allows persons to claim gifts made to registered charities resident in Canada. However, the Act also allows persons to claim gifts to certain charitable organizations outside Canada, provided that Her Majesty in right of Canada (the federal government or its agents) has already made a gift to them. This claim is in the form of a tax deduction for corporations or a tax credit for individuals. For more information, see Information Circular IC84-3R5 *Gifts to Certain Charitable Organizations Outside Canada*.

2. CRA is accepting funding proposals for the Charities Partnership and Outreach Program. Funding is available to registered charities and non-profit organizations serving the charitable sector in Canada to support projects designed to:

- improve the capacity of the sector to develop and deliver sustainable compliance-based education programs;
- increase the capacity of the sector in meeting regulatory compliance requirements in a sustainable fashion; and
- raise awareness among the sector of regulatory obligations under the *Income Tax Act*.

The call for proposals closes on August 29, 2008. For information see Guide RC4411, *Charities Partnership and Outreach Program, Funding Guide and Application*.

3. The meeting minutes from CRA’s second Charitable Sector Stakeholder Forum on March 10, 2008 are now available. The minutes include discussions on Compliance issues, the Small and Rural Charities Initiative, overview of the Fundraising Policy, Publication Education updates and the Voluntary Sector Strategy.

For More information see:

- Canada Revenue Agency. *Attachment to IC 84-3R5, Gifts to Certain Charitable Organizations Outside Canada*. (July 31, 2008) online: <http://www.cra-arc.gc.ca/E/pub/tp/ic84-3r5-attach/ic84-3r5-attach-e.html>.

- Canada Revenue Agency. *Calls for Proposal*. (July 7, 2008) online: <http://www.cra-arc.gc.ca/tx/chrts/fndng/pplctns-eng.html>.
- Canada Revenue Agency. *RC4411, Charities Partnership and Outreach Program, Funding Guide and Application*. Online: <http://www.cra-arc.gc.ca/E/pub/tg/rc4411/README.html>.
- Canada Revenue Agency. *Charitable Sector Stakeholder Forum Meeting Minutes*. (July 18, 2008) online: <http://www.cra-arc.gc.ca/tx/chrts/whtsnw/frmmnts-0803-eng.html>.

Carters is Pleased to Announce the Addition of a New Charity Lawyer

Edudzi Ofori, B.A., LL.B. – Called to the Ontario Bar in 2008, Ms. Ofori joined Carters as an associate, after having articulated with a Tax and Charity law firm in Ottawa. A graduate of the Faculty of Law at the University of Ottawa, Ms. Ofori participated in a three-month internship program with *Canadian Lawyers Abroad* reviewing prisoner's rights and other human rights issues in Ghana. She also worked with the Charities Directorate of the Canada Revenue Agency as a student researcher prior to her articles. Ms. Ofori is available to provide counsel in our Ottawa office in the area of Charity & Not-For-Profit law.

IN THE PRESS

Inside Internal Control, a newsletter published by First Reference Inc., references a paper on the new Ontario *Not-for-Profit Corporations Act* entitled "Reform of Not-For-Profit Corporations Legislation in Ontario" presented by Terrance S. Carter at the Law Society of Upper Canada Six-Minute Business Lawyer 2008.

Inside Internal Control, Vol. 1, Iss. 6, July 2008.

[Link] http://www.firstreference.com/past_icl/vol1_issue6.html

Linex Legal - Canada Legal Highlights included *Charity Law Bulletin* No. 139 by Jane Burke-Robertson entitled "Bill C-62: Changes Afoot for Federal Non-Profit Corporations."

Linex Legal, July 1, 2008.

[Link] <http://www.linexlegal.com/>

New CRA Guide on Charitable Work and Ethnocultural Groups by Terrance S. Carter, assisted by Derek B. Mix-Ross.

Charitable Thoughts, Volume 11, No. 3, May 2008.

[Link] http://www.oba.org/en/cha/newsletter_en/PrintHtml.aspx?DocId=31516

Decision Permits Judicial Interference in Religious Disputes by Terrance S. Carter and Derek B. Mix-Ross.

Christian Legal Journal, Spring 2008.

[PDF] <http://www.christianlegalfellowship.org/Journal/JournalSpring2008.pdf>

RECENT EVENTS AND PRESENTATION MATERIALS

CAISAP Regional Professional Development Day – Appleby College was held on June 25, 2008, with Terrance S. Carter as keynote speaker presenting “Highlights in Charity Law: The Past Year in Review.”

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tsc0625.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tsc0625.pdf>

UPCOMING EVENTS AND PRESENTATIONS

CICA’s Annual Conference on Income Taxes, hosted by the Canadian Institute of Chartered Accountants (CICA), is being held in Toronto, Ontario, and will include a session on September 16, 2008, by Karen J. Cooper on planned giving.

Details available at <http://www.cpd.cica.ca/ncit/about.cfm>.

Update on Income Tax Issues Affecting Charities is being presented by Terrance S. Carter and Theresa L.M. Man for this workshop hosted by Canadian Fundraiser in Toronto, Ontario, on September 18th, 2008.

Details available at http://www.canadianfundraiser.com/workshop_viewer.asp?workshop_ID=318.

Canadian Council of Christian Charities Annual Christian Leadership/Stewardship Conference is being held in Calgary, Alberta, and will include a workshop on September 23, 2008, by Terrance S. Carter entitled “Strategies for Protecting Charitable Assets Through Multiple Corporate Structures”–

Details available at <http://www.cccc.org/contents.php?area=y&id=4001>.

Work That Endures – Power to the People Keeping Places Alive hosted by The Canadian Land Trust Alliance (CLTA) and the Heritage Canada Foundation (HCF) is being held in Quebec City, Quebec, and will include workshops on September 26, 2008, by Karen J. Cooper entitled “Record Keeping Policy” with Dave Walker, and a round-table on “Reform to Tax Incentives” with Ellen Zweibel and Marc Denhez.

Details available at <http://www.clta.ca/conference/index.htm>.

The Association of Treasurers of Religious Institutes 21st Annual General Conference, being held in Saskatoon, Saskatchewan, will include a presentation by Karen J. Cooper entitled “CRA’s Top Ten Audit Issues” on September 28, 2008.

Details available at <http://www.atri.on.ca/page5.html>

CONTRIBUTORS

Editor: Terrance S. Carter
Assistant Editor: Nancy E. Claridge



Donald J. Bourgeois – Counsel to Carters in the area of charity and not-for-profit law, governance and fundraising, Mr. Bourgeois is author of *The Law of Charitable and Not-for-Profit Organizations, 1st, 2nd and 3rd Editions*, the *Charities and Not-for-Profit Fundraising Handbook*, *Charities and Not-for-Profit Administration and Governance Handbook* and *Public Law in Canada* published by LexisNexis Butterworths.



Jane Burke-Robertson – A partner with Carters' Ottawa office, Jane practices in the area of charity and not-for-profit law and has been ranked by *Lexpert* and *The Best Lawyers in Canada* as a leader in her field. She is co-author of *Non-Share Capital Corporations* published by Carswell, and a contributor to Industry Canada's *Primer for Directors of Not-for-Profit Corporations*. Ms. Burke-Robertson is a frequent speaker and lecturer on charitable and not-for-profit matters and recently taught an advanced seminar in this area at the Faculty of Law, University of Ottawa.



Terrance S. Carter – Managing Partner, Terrance practices primarily in the area of charity and not-for-profit law and is counsel to Fasken Martineau DuMoulin LLP. Mr. Carter is a member of Canada Revenue Agency's Technical Issues Group, past member of CRA's Charities Advisory Committee, past Chair of the National Charity and Not-for-Profit Section of the Canadian Bar Association, and has been recognized as a leading expert in Canada by *Lexpert* and *Best Lawyers in Canada*. Mr. Carter is also editor of www.charitylaw.ca, www.churchlaw.ca and www.antiterrorismlaw.ca, and a consulting editor of *Charities Legislation and Commentary* 2007 Ed.



Sean S. Carter – A graduate of Osgoode Hall Law School, having obtained his Bachelor of Arts in Political Science and Philosophy from the University of Toronto, Sean has gained valuable experience as a summer and now an articling student with Fasken Martineau DuMoulin LLP, as well as being a research assistant at Carters, with considerable experience writing on anti-terrorism law, including publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Charity Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*.



Nancy E. Claridge – Called to the Ontario Bar in 2006 after articling with the firm, Ms. Claridge joins Carters to practice in the areas of charity, corporate and commercial law, in addition to being the firm's research lawyer and assistant editor of *Charity Law Update*. After obtaining a Masters degree, she spent several years developing legal databases for LexisNexis Canada, before attending Osgoode Hall Law School where she was a Senior Editor of the *Osgoode Hall Law Journal* and Editor-in-Chief of the *Obiter Dicta* newspaper, and was awarded the Dean's Gold Key Award and Student Honour Award.



Karen J. Cooper – A partner with the firm, Ms. Cooper practices charity and not-for-profit law with an emphasis on tax issues at Carters' Ottawa office, having formerly been a Senior Rulings Officer with the Income Tax Rulings Directorate of Canada Revenue Agency, as well as former counsel for the Department of Justice in tax litigation. Ms. Cooper also has considerable teaching experience, including as part-time professor at the University of Ottawa, Faculty of Common Law, and is a contributing author to *The Management of Charitable and Not-for-Profit Organizations in Canada* (LexisNexis Butterworths).



Jacqueline M. Demczur – A partner with the firm, Ms. Demczur practices in charity and not-for-profit law, including incorporation, corporate restructuring, and legal risk management reviews, as well as wills, estate planning and estate administration. She is a contributing author to Industry Canada’s *Primer for Directors of Not-For-Profit Corporations*, and has written numerous articles on charity and not-for-profit issues for the *Lawyers Weekly*, *The Philanthropist* and *Charity Law Bulletin*, among others. Mrs. Demczur is also a regular speaker at the annual *Church & Charity Law[™] Seminar*.



Theresa L.M. Man – A partner with Carters, Mrs. Man practices in the area of charity and not-for-profit law, with particular emphasis on tax issues. She is an Executive Member of both the Charity and Not-for-Profit Sections of the Ontario Bar Association and the Canadian Bar Association. In addition to being a regular speaker at the annual *Church & Charity Law[™] Seminar*, Mrs. Man has also written articles for *The Lawyers Weekly*, *The Philanthropist*, *Planned Giving Pulse*, *International Journal of Civil Society Law*, *The Bottom Line*, *Canadian Fundraiser eNews*, and *Charity Law Bulletin*.



Derek B. Mix-Ross - A graduate of the University of Western Ontario Faculty of Law, Derek received the Janet Stewart Award in Immigration and Refugee Law, was active in the moot program and received a CALI Award for Excellence while studying on exchange at Southwestern Law School in Los Angeles. Currently articling with Carters, Derek also gained experience as a summer research student with the firm in 2005 and 2006 and contributed to articles for *The Lawyers Weekly*, the *Charity Law Bulletin* and the *Church Law Bulletin*.



Edudzi Ofori – Called to the Ontario Bar in 2008, Ms. Ofori joined Carters as an associate, after having articulated with a Tax and Charity law firm in Ottawa. A graduate of the Faculty of Law at the University of Ottawa, Ms. Ofori participated in a three-month internship program with *Canadian Lawyers Abroad* reviewing prisoner’s rights and other human rights issues in Ghana, and also worked with the Charities Directorate of the Canada Revenue Agency as a student researcher.



Esther S.J. Oh – A partner with the firm, Ms. Oh practices in charity and not-for-profit at Carter’s Mississauga office. Ms. Oh is a frequent contributor to www.charitylaw.ca and the *Charity Law Bulletin*, and has spoken at the annual *Church & Charity Law[™] Seminar* as well as at the Canadian Bar Association/Ontario Bar Association’s 2nd National Symposium on Charity Law. Ms. Oh’s volunteer experience includes formerly serving as director and corporate secretary of the Evangelical Fellowship of Canada, and involvement with speaking engagements to various university student groups across Ontario.

ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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