

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

MAY/JUNE 2007 ISSUE

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RECENT PUBLICATIONS AND NEWS RELEASES

Donation Tax Shelters Involving Flow-Through Shares

by Theresa L.M. Man, Karen J. Cooper and Terrance S. Carter in *Charity Law Bulletin No. 116, June 12, 2007*.

The impact of the elimination of the tax on capital gains accruing on donations of publicly-traded securities to charitable organizations and public foundations in 2006 as a result of the 2006 federal budget and to private foundations proposed in the 2007 federal budget, when coupled with tax incentives on flow-through shares issued by companies in the resource sector, has generated great interest and planning opportunities for investors in this sector. The most recent form of donation tax shelters involves the donation of flow-through shares. This *Charity Law Bulletin* reviews the tax implications of donation tax shelters involving flow-through shares and concerns that charities and donors would need to be aware of when involved in such arrangements.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2007/chylb116.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2007/chylb116.htm>

Guidelines for Applying the New Intermediate Sanctions for Charities

by Karen J. Cooper and Paula J. Thomas in *Charity Law Bulletin No. 117, June 14, 2007*.

On April 10, 2007, the Canada Revenue Agency (“CRA”) released a new policy document, “Guidelines for Applying the New Sanctions”. This document sets out CRA’s approach to the application of the new intermediate sanctions resulting from amendments to the *Income Tax Act* (the “ITA”) enacted by Bill C-33, *A second Act to implement certain provisions of the budget tabled in Parliament on March 23, 2004*, which received Royal Assent on May 13, 2005. CRA monitors registered charities’ compliance with the ITA by way of an audit process and it is during this audit process that the application of intermediate sanctions would most likely arise. The audit process includes the examination of a charity’s financial affairs, the review of its activities to determine whether it is operating in accordance with its charitable purposes, and the evaluation of any evidence which might indicate whether or not it is satisfying its legal obligations under the ITA. It is important for charities to understand the audit process and interim sanctions in order to understand the context of the Guidelines. This *Charity Law Bulletin* provides an overview of the Guidelines.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2007/chylb117.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2007/chylb117.htm>

Natural Justice, Members and the Not-For-Profit Organization: “Fair Play in Action”

by Jane Burke-Robertson for the Canadian Bar Association’s 2007 National Charity Law Symposium on May 10, 2007.

This paper focuses on the application of natural justice rules to not-for-profit organizations’ decisions particularly those that relate to expulsion, discipline and suspension of members. It also examines when courts will intervene to control decisions to refuse to admit persons as members. It concludes with some observations on by-law drafting dealing with the issues raised.

Read More:

[PDF] <http://www.carters.ca/pub/article/charity/2007/jbr0510.pdf>

Cross Border Issues Under the Canada – U.S. Tax Treaty: U.S. Charities Operating in Canada

by Theresa L.M. Man for the Canadian Bar Association’s 2007 National Charity Law Symposium on May 10, 2007.

This paper reviews the treatment of charitable giving by Canadian donors to U.S. charities under Article XXI (6) of the Treaty. This paper also reviews the circumstances under which U.S. charities operating in Canada would be exempt from Canadian tax under Articles XXI(1) of the Treaty and as a non-profit organization under the Act. Reference to U.S. charities in this paper will generally refer to tax-exempt organizations in the U.S. that qualify under section 501(c)(3) of the U.S. Internal Revenue Code (the “Code”).⁹ Other issues involving the operation of U.S. charities in Canada, e.g., payment of goods and services tax, compliance with provisional fundraising legislation, etc., are outside the scope of this paper.

Read More:

[PDF] <http://www.carters.ca/pub/article/charity/2007/tlm0510.pdf>

CRA Issues Warning to Charities on Tax Shelter Gifting Arrangements

by Terrance S. Carter.

The Canada Revenue Agency (“CRA”) issued a warning to registered charities on June 4, 2007 with respect to their becoming involved in tax shelter gifting arrangements. CRA has warned that participating in such arrangements can jeopardize their charitable status or expose them to monetary penalties. Examples of tax shelter gifting arrangements identified by CRA include gifting trust arrangements, leveraged cash donations, and buy-low, donate-high schemes. The CRA warns that it intends to challenge and proceed with compliance action against any arrangement that does not comply with the *Income Tax Act* and that charities which knowingly exploit their tax receipting privileges by participating in schemes that are abusive or fraudulent, or that fail to devote their resources to legitimate charitable activities, will be subject to revocation and/or significant penalties. In addition, the CRA may also apply penalties against those persons who promote such

arrangements or who participate in making false statements to the CRA. The warning is available on our website at <http://www.carters.ca/news/2007/CRA0604.pdf>.

Recent Court Decisions of Interest

by Karen J. Cooper.

On May 3, 2007, the Supreme Court of Canada dismissed the application for leave to appeal by the appellant in *Travel Just v. Canada Revenue Agency*, 2006 F.C.A. 343. This decision concerned whether the promotion of ethical tourism may be considered charitable at common law under the fourth head of charity: other purposes beneficial to the community. For more information, see Karen J. Cooper and Terrance S. Carter, "Promotion of Ethical Tourism Not Considered Charitable" in *Charity Law Bulletin* No. 105 (December 19, 2006).

However, the Supreme Court of Canada granted the appellant's application for leave to appeal in *Redeemer Foundation v. Minister of National Revenue*, 2006 D.T.C. 6712 (F.C.A.) on May 10, 2007. In that decision, the Federal Court of Appeal considered the process CRA must follow to obtain the names of donors during the course of an audit of a registered charity. After having audited a charity that operated a "forgivable loan program," CRA obtained from the charity, upon a verbal request, donor information with which CRA contacted the donors to advise them that they would be reassessed to disallow the donation tax credits claimed for their donations to the charity. The Federal Court of Appeal determined that subsection 231(2) and section 231.1 authorized the auditor to make the request that he did and to use that information for the purposes of subsequent tax reassessments and that an auditor did not have to resort to the process established in subsection 231.2(2), which requires a Court application. For more information, see the October 2006 Issue of the *Charity Law Update* available at <http://www.carters.ca/pub/update/charity/06/oct06.pdf>.

In *Morisset v. The Queen*, 2007 CCI 114 (T.C.C.) (in French) the Tax Court of Canada considered a charitable donation tax credit claim relating to a donation to a university research centre ("CURI") of two polar bear skins having an alleged value of \$30,000 each. The Court agreed with the Minister's position that there was no donation to CURI, the taxpayer effectively purchased two inflated donation receipts for \$20,000, and that the fair market value of the skins was nil. However, the Court declined to uphold the penalties for gross negligence imposed by the Minister.

Alberta Court of Appeal Upholds Province's Obligation to Accommodate Religious Beliefs

by Terrance S. Carter and Nancy E. Claridge in *Church Law Bulletin* No. 19, June 15, 2007.

In a 2 to 1 decision released May 17, 2007, the Alberta Court of Appeal has upheld a decision of the Queen's Bench, which held that a mandatory photo requirement for drivers' licences constituted an infringement of the respondent's right to freedom of religion and equality that could not be justified in a free and democratic

society. An earlier *Church Law Bulletin* discussing the lower court decision was published in July 2006. In *Hutterian Brethren of Wilson Colony v. Alberta*, Madam Justice Carole Conrad of the Alberta Court of Appeal, writing for the majority, held that inquiry under section 1 of the *Canadian Charter of Rights and Freedoms* (the “Charter”) in this case should be limited to whether the impugned regulation serves an objective related to the permissible goal of highway safety. However, in what has been termed by some commentators as a “more compelling argument,” Justice Frans Slatter writing the dissent suggested that discerning the objectives of the legislation solely from the wording of the statute, as was done by the majority, was improper, writing that “such a narrow and technical approach to constitutional questions would be unfortunate. The Courts must have regard to the social and factual context in which the statute operates in order to properly adjudicate its validity.”

With increasing pressures placed on governments to respond to issues of fraud, identity theft and terrorism, the government is reviewing the decision to consider whether they will appeal to the Supreme Court of Canada. This *Church Law Bulletin* reviews the court’s decision and discusses its implications for churches and other religious charities in Canada.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/church/2007/chchlb19.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2007/chchlb19.htm>

B.C.’s Charitable Purposes Preservation Act now in force

by Nancy E. Claridge.

The long-awaited *Charitable Purposes Preservation Act* was finally proclaimed in force by British Columbia’s government on March 8, 2007, more than two years after receiving Royal Assent. The Act, which was drafted in the wake of the infamous Christian Brothers cases in Ontario and B.C., is intended to protect donations given for a specific charitable purpose from being used for objects other than those intended by the donor. In the Christian Brothers cases, the Ontario Court of Appeal held that special purpose charitable trusts were exigible with all other assets of the charity in order to satisfy tort claims, which in this case arose in relation to allegations of sexual, physical and emotional abuse by members of the order against students at schools and orphanages run by the Christian Brothers. As a result of the decision, the assets of two B.C. schools were made available to satisfy creditors’ claims. A *Charity Law Bulletin* on this legislation will be forthcoming.

Trustee Act (Ontario) to Govern the Investment of Proceeds Under the Charitable Gifts Act (Ontario)

by Paula J. Thomas.

On May 17, 2007, Bill 187, the *Budget Measures and Interim Appropriation Act, 2007*, S.O. 2007, c. 7, received Royal Assent. Affected is section 6 of the *Charitable Gifts Act*, R.S.O. 1990, c. C.8, which deals with the investment of proceeds. That section is being re-enacted by removing the reference to the *Insurance Act*, R.S.O. 1990, c. I.8, and replacing it with references to the *Trustee Act*, R.S.O. 1990, c. T.23. The purpose of doing so is that any monies resulting from the mandatory sale of an interest in a business in accordance with section 2 of the *Charitable Gifts Act (Ontario)* will need to be invested in accordance with the prudent investor standard set out in section 27 of the *Trustee Act (Ontario)* instead of in accordance with the investment provisions in the *Insurance Act (Ontario)*. Specifically, section 6 now reads that: "The proceeds of any disposition pursuant to section 2 may be invested only in investments authorized under sections 27 to 31 of the *Trustee Act*, but no such investment shall be made that results in the person making the investment holding more than a 10 per cent interest in any one business." The *Budget Measures and Interim Appropriation Act, 2007* is expected to be proclaimed into force later this year. That date is subject to the date on which section 15 of Schedule O of Bill 151, the *Budget Measures Act, 2006 (No. 2)*, S.O. 2006, c. 33, comes into force. Schedule O amends the *Insurance Act* and the *Corporations Act*, R.S.O. 1990, c. C.38. Bill 151 received Royal Assent on December 20, 2006.

Elizabeth Tromp Moves from CRA to Treasury Board

by Terrance S. Carter.

Elizabeth Tromp, Director General, Charities Directorate, Canada Revenue Agency, announced on June 1, 2007 that she will be stepping down from her current position. She has accepted a new position at the Treasury Board Secretariat, effective June 18, 2007. Over the past three years, in her capacity as Director General, Ms. Tromp has overseen the implementation of the most significant changes in the federal regulation of charities over the last twenty years, including considerable progress in the delivery of the Regulatory Reform initiatives. In addition, she has played a vital role in promoting strong relationships among the charitable sector's key stakeholders, especially in her role as co-chair of the former Charities Advisory Committee. Ms. Tromp will be greatly missed. Terry de March, who is presently the Director of Policy, Planning and Legislation, Charities Directorate, Canada Revenue Agency, will step into the role Acting Director General of the Charities Directorate following Ms. Tromp's departure.

Presentation to Eminent Jurist Panel on Terrorism, Counter-Terrorism and Human Rights

Entitled “Canadian Charities: The Forgotten Victims of Canada’s Anti-Terrorism Legislation” by Terrance S. Carter, assisted by Sean S. Carter on April 24, 2007.

As we approach the sixth anniversary of the terrorist attacks on New York City, Pennsylvania and Washington, D.C., which have served to justify the introduction of increasingly strict anti-terrorism legislative measures around the world, the threat of further attacks has not dissipated and the political will to eradicate terrorist organizations and their supporters remains strong. Charitable organizations remain a significant focus of the war on terror, and such organizations have repeatedly, and arguably unjustifiably, been dubbed the “crucial weak point” in the war on terror.

The co-ordinated attack on terrorist financing and activities has revealed that in many cases, charitable activities that were previously thought to be commonplace and uneventful may now lead to a charity becoming susceptible to criminal charges for having facilitated “terrorist activities” or for supporting “terrorist groups.” This, in turn, may result in a charity losing its charitable status and its directors being exposed to personal liability. In addition, financial transactions involving charities may lead to allegations of terrorist financing or to the surveillance and monitoring of a charity’s financial activities. It has become increasingly evident that charities, both in Canada and worldwide, have become one of the silent victims of the global anti-terrorism initiatives that have been carried out during the past five years. Charities face the uncertainty of whether overbroad legislation will be applied to their activities, a literally impossible task of ensuring strict compliance, and uncertainty as to whether they will be able to effectively continue their operations in the face of mounting restrictions.

In many instances, the enforcement of the law per se may not be the key issue. The concern may not be what the authorities will do in enforcing anti-terrorism legislation, but rather that they may enforce such legislation. As a result, part of the impact of Canada’s anti-terrorism legislation may have as much to do with coping with a fear of the law as it will with coping with the law itself. This “shadow of the law” effect has already created and will continue to create a chill upon charitable activities in Canada, as charities hesitate to undertake programs that might expose them to violation of anti-terrorism legislation, and with it the possible loss of their charitable status. This effect is coupled with a fundamental tension within Canada’s anti-terrorism legislative regime with respect to charities: while charities are the specific focus of a substantial portion of the anti-terrorism legislation, there has historically been little recognition by Parliament or sector regulators that the legislation poses any ongoing impediment to the operations of charities. In order for charities to move out from the “shadow of the law,” existing laws and regulations require substantial change to provide a clear and attainable benchmark of operations and due diligence standards for charities.

Read More:

[PDF] <http://www.carters.ca/pub/article/charity/2007/tsc0424.pdf>

U.S. court upholds volunteer immunity

by Nancy E. Claridge.

As reported in the Gammon & Grange *Nonprofit Alert* (March/April 2007) www.gg-law.com, Alabama's Supreme Court upheld the doctrine of volunteer immunity for the Chair of the board of directors of a private school. In *S.B. v. Saint James School et al.*, 2006 WL 3530651, the unpaid volunteer Board Chair faced a number of claims brought by parents, including breach of contract and invasion of privacy, after female students were expelled for allegedly electronically circulating lewd photographs around the school. The court held that as the Board Chair's involvement in the discipline was within the scope of his duties, the involvement fell within the protection of Alabama's *Volunteer Service Act*, which provides that a volunteer acting in good faith and within the scope of his or her official functions is immune from civil liability for such actions. However, as noted by Gammon & Grange, such legislation does not protect a volunteer in relation to conduct outside the scope of immunity, and as such it is important for nonprofits to evaluate their Directors and Officers Liability insurance needs. Canadian jurisdictions do not have similar volunteer immunity legislation, highlighting the importance of D&O insurance in this country.

Lexpert Rankings

[Jane Burke-Robertson](#) and [Terrance S. Carter](#) were again recognized as leaders in the area of charities and not-for-profits in Canada by *The Canadian Legal Lexpert Directory 2007*. Jane has been recognized since 2004, and now again in 2007, as a consistently recommended practitioner, and Terrance, Managing Partner of the firm, has been recognized again in 2007 as one of the most frequently recommended practitioners in the area of charities and not-for-profits in Canada. In addition, Terrance Carter also co-authored the section summary for Charity & Not-for-Profit Law in *The Canadian Legal Lexpert Directory 2007* with [M. Elena Hoffstein](#) from the affiliated firm of Fasken Martineau DuMoulin LLP, who was also recognized by Lexpert as one of the most frequently recommended lawyers in the area.

Read More:

[PDF] <http://www.carters.ca/news/2007/lexpert07.pdf>

[WEB] <http://www.lexpert.ca>

IN THE PRESS

Major Changes to Anti-terrorism Laws Recommended by House of Commons Subcommittee Report
by Sean S. Carter and Terrance S. Carter.

Charitable Thoughts, Volume 10 No. 4, June 2007.

Building a Legacy with Endowed Gifts by Terrance S. Carter.

Your Guide to Charitable Giving & Estate Planning, Leave a Legacy GTA, insert to The National Post, May 2007.

Non-Share Capital Corporations Must Interpret By-Laws Fairly, Reasonably and in Good Faith by Terrance S. Carter and Paula J. Thomas.

Charitable Thoughts, Volume 10, No. 3, April 2007

Charities / Not-for-Profit Law: Recent Developments of Importance by Terrance S. Carter and M. Elena Hoffstein.

The Canadian Legal Lexpert Directory 2007.

[PDF] <http://www.carters.ca/news/2007/lexpert07.pdf>

[WEB] <http://www.lexpert.ca>

RECENT EVENTS AND PRESENTATION MATERIALS

Avoiding Liability in Charitable Fundraising was presented by Karen Cooper for Volunteer Ottawa's Annual General Meeting. May 28, 2007

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/kjc0528.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/kjc0528.pdf>

The Year-end Process was presented by Terrance S. Carter as part of the Philanthropic Foundations Canada (PFC) 2007 Professional Development Program. May 15, 2007

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/tsc0515.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/tsc0515.pdf>

Recent Federal Budget's Impact on Charities was presented by Karen J. Cooper at the Tax Law Update: CRA & Practitioners' Roundtables hosted by the Ottawa branch of STEP Canada on May 16, 2007.

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/kjc0516.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/kjc0516.pdf>

2007 National Charity Law Symposium was hosted by the Canadian Bar Association on May 10, 2007, with Terrance S. Carter as co-chair, and included the following presentations:

"Cross Border Issues Under the Canada – U.S. Tax Treaty: U.S. Charities Operating in Canada" Theresa L.M. Man; and

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/tlm0510.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/tlm0510.pdf>

[Paper] <http://www.carters.ca/pub/article/charity/2007/tlm0510.pdf>

"Natural Justice, Members and the Not-For-Profit Organization: "Fair Play in Action"" Jane Burke-Robertson.

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/jbr0510.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/jbr0510.pdf>

[Paper] <http://www.carters.ca/pub/article/charity/2007/jbr0510.pdf>

Hospitals and Foundations Seminar Series: New Developments in Planned Giving and Charity Law was hosted by Carters Professional Corporation and Fasken Martineau DuMoulin LLP at The Estates of Sunnybrook in Toronto, Ontario, May 1, 2007, with presentations on the following topics:

"Charity Law Update: The Past Year in Review" by Terrance S. Carter;

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/tsc0501a.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/tsc0501a.pdf>

"New and Unusual Gifts" by M. Elena Hoffstein;

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/meh0501.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/meh0501.pdf>

"Working With Private Foundations" by Theresa L.M. Man;

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/tlm0501.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/tlm0501.pdf>

"The Do's and Don'ts of Endowment Agreements" by Terrance S. Carter; and

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/tsc0501b.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/tsc0501b.htm>

"Charitable Donations Made Through Wills" by M. Elena Hoffstein and Theresa L.M. Man.

[WEB] <http://www.carters.ca/pub/seminar/charity/2007/mehtlm0501.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/mehtlm0501.htm>

Canadian National Hearings of the International Commission of Jurists - Eminent Jurists Panel included submissions from Terrance S. Carter in Toronto, Ontario, on April 24, 2007.

[PDF] <http://www.carters.ca/pub/seminar/charity/2007/tsc0424.pdf>

UPCOMING EVENTS AND PRESENTATIONS

Highlights of CRA Compliance Requirements is being presented by Terrance S. Carter and Karen J. Cooper for St. Paul University, in Ottawa, Ontario, on August 13, 2007

Details available at http://www.ustpaul.ca/CanonLaw/Documents/announcement_registration.pdf

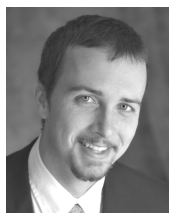
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Jane Burke-Robertson – A partner with Carters' Ottawa office, Jane practices in the area of charity and not-for-profit law, Ms. Burke-Robertson is agent of the Attorney General of Canada and outside counsel to the Corporate Law Policy Directorate of Industry Canada to provide legal advice on the reform of the *Canada Corporations Act*, as well as co-author of *Non-Share Capital Corporations* published by Carswell and contributing author to Industry Canada's *Primer for Directors of Not-For-Profit Corporations*.



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 Committee, 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.antiterrorism.ca, and a consulting editor of *Charities Legislation and Commentary* 2007 Ed.



Sean S. Carter – A second year law student at 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 research assistant with Fasken Martineau DuMoulin LLP, as well as 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*, Editor-in-Chief of the *Obiter Dicta* newspaper, and was awarded the Dean’s Gold Key Award and Student Honour Award.



Karen J. 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).



M. Elena Hoffstein – Director of the Wealth Management and Charities practice group at the Toronto office of Fasken Martineau DuMoulin LLP, Ms. Hoffstein practices in the area of charity and not-for-profit law and estate planning, and has been ranked by LEXPERT as one of the most frequently recommended Toronto private client practitioners and as one of the top 500 lawyers in Canada. Ms. Hoffstein was also co-editor of *Charities Legislation & Commentary*, 2007 Ed (Butterworths).



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, and is currently pursuing her LL.M. in tax law. 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*.



Paula J. Thomas – Articling at the Orangeville office of Carters Professional Corporation in the area of charity and not-for-profit law, Ms. Thomas received her law degree from Osgoode Hall Law School. After obtaining her B.A. at the University of Toronto, she worked in the area of sales and marketing, and later at a graduate school of theology. Ms. Thomas is actively involved in community service, including serving on the board of directors of the Dewdney Family Foundation, and as a member of the Constitution and Canons Committee for the Anglican Diocese of Toronto.

ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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