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Editor: Terrance S. Carter

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

FEBRUARY 2008 ISSUE

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**Materials Now Available for the
Ottawa Region Church & Charity Law™ Seminar**

Hosted by Carters Professional Corporation in Nepean, Ontario. See Recent Events.

Wednesday, February 6, 2008.

Get on Our Mailing List: To automatically receive the free monthly *Charity Law Update*, send an email to info@carters.ca with "Subscribe" in the subject line. Please feel free to forward this Update to anyone (internal or external to your organization) who may be interested in being put on our monthly mailing list.

RECENT PUBLICATIONS AND NEWS RELEASES

Federal Budget 2008 - Highlights For Charities

by Theresa L.M. Man and Terrance S. Carte, assisted by Derek B. Mix-Ross in Charity Law Bulletin No. 135, February 27, 2008.

The Federal Budget released on February 26, 2008, proposes a number of measures which will impact registered charities and their donors. The Standing Committee on Finance, in its report summarizing the results of its pre-budget consultations and recommendations made in advance of the 2008 Budget, recommended that “the federal government amend the *Income Tax Act* (Canada) (the “Act”) in order to enhance incentives for charitable giving.” The federal government’s response in its 2008 Budget is the proposal of a few additional tax incentives with respect to donations of securities and gifts of medicine to registered charities. In addition, the 2008 Budget modifies the excess business holding rules for private foundations introduced in the 2007 Budget, and promises significant funding to the Charities Directorate of the Canada Revenue Agency to combat terrorist financing. This *Charity Law Bulletin* reviews these proposed measures.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb135.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb135.htm>

Proposed Guidelines for Research as a Charitable Activity

by Terrance S. Carter and Jacqueline M. Demczur, assisted by Kimberley A. LeBlanc, in Charity Law Bulletin No. 134, February 26, 2008.

On January 9, 2008, the Canada Revenue Agency (“CRA”) published the draft policy *Consultation on Proposed Guidelines for Research as a Charitable Activity* (“Proposed Guidelines”). Within the Proposed Guidelines, the CRA sets out its proposed policy pertaining to “the legal and administrative requirements a registered charity is expected to fulfil in order to conduct or fund research as a charitable activity.” The CRA generally defines research, in the charitable sense, as “the systematic investigation into and study of materials and sources on any non-frivolous subject to discover or improve knowledge. Moreover, to be considered charitable, the research must be disseminated and made freely available to others who might want access to it.” In an effort to assist charities in carrying out research as a way of furthering or achieving their own charitable purposes, the Proposed Guidelines additionally discusses the types of research which are not considered to be charitable. The Proposed Guidelines apply not only to charitable organizations with a charitable purpose, as set out in their governing documents, to conduct or fund research in a particular field, but also to charitable organizations that have some other charitable purpose, such as organizations of a hospital or a school, and carry out research as a way of furthering or

achieving that purpose. This *Charity Law Bulletin* summarizes the content of the Proposed Guidelines, as well as highlighting their significance for registered charities in Canada.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb134.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb134.htm>

***Redeemer Foundation v. Minister of National Revenue* to be Heard by Supreme Court on February 28, 2008**

By Karen J. Cooper and Kimberley A. Cunnington-Taylor.

In the May/June 2007 *Charity Law Update*, it was reported that 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 of the *Income Tax Act* 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. The case is scheduled to be heard by the Supreme Court of Canada on Thursday, February 28, 2008.

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>, the May/June 2007 issue of the *Charity Law Update* available at <http://www.carters.ca/pub/update/charity/07/mayjun07.pdf>, and the case summary available at: http://cases-dossiers.scc-csc.gc.ca/information/cms/case_summary_e.asp?31753.

CRA Ruling on Donation Tax Shelters Involving Flow-Through Shares

by Karen J. Cooper.

In a recent advance income tax ruling released on February 2, 2008 (the “Ruling”), CRA considered whether a donation of flow-through shares constituted a gift for income tax purposes. This is the first significant indication from CRA of its position with respect to donation tax shelter structures involving flow-through shares since the elimination of the tax on capital gains accruing on donations of publicly-traded securities as a result of the 2006 and 2007 federal budgets. A forthcoming *Charity Law Bulletin* will review the various issues resolved by the Ruling and highlight some of the concerns that charities and donors would need to be aware of when involved in such arrangements. For a detailed discussion

regarding the tax implications of gifts made through donation tax shelters, please consult *Charity Law Bulletin* No.116 available at <http://www.carters.ca/pub/bulletin/charity/index.html>.

New Guide from Canada Revenue Agency: Charitable Registration of Charitable Work and Ethnocultural Groups

by Karen J. Cooper and Kimberley A. Cunnington-Taylor.

Canada Revenue Agency (“CRA”) has released a new guide to help ethnocultural organizations that want to apply for charitable status. The guide puts important general information together in one place and is intended to complement the more detailed information in CRA’s Policy Statement CPS-023, *Applicants Assisting Ethnocultural Communities*. It includes a discussion of the definition of “ethnocultural” and the concept of public benefit for ethnocultural organizations, provides examples of ethnocultural group activities that could qualify for each category of charity, and discusses various other issues that affect the registration of ethnocultural groups. A summary of this guide will be discussed in a forthcoming *Charity Law Bulletin*.

The guide may be found on CRA’s website at: <http://www.cra-arc.gc.ca/tax/charities/policy/ethno-e.html>. CRA’s Policy Statement CPS-023, *Applicants Assisting Ethnocultural Communities*, has more detailed information and can be found on CRA’s website at: <http://www.cra-arc.gc.ca/tax/charities/policy/cps/cps-023-e.html>.

Cross Border Issues Under The Canada-U.S. Treaty: U.S. Charities Operating In Canada

by Theresa L.M. Man.

The scope of the operations of many charities has become increasingly international in recent years. Often, many U.S. charities will have operations in Canada, including soliciting donations and earning income from various sources. This paper reviews the treatment of cross-border charitable giving by Canadian donors to U.S. charities under Article XXI(6) of the *Canada-United States Income Tax Convention* (1980). Comparison will be made to the reciprocal application of Article XXI(5) to charitable giving by U.S. donors to Canadian charities. 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 non-profit organizations under the *Income Tax Act* (Canada). However, the interpretation of the applicable provisions of the Treaty is often not entirely clear. Furthermore, the application and interpretation of the reciprocal provisions of the Treaty in Canada and the U.S. is not consistent. Such inconsistency may lead to further uncertainty in relation to the application of the Treaty.

Read More:

[PDF] http://www.carters.ca/pub/article/charity/2007/tlm_crossborder.pdf

New CRTC Decision Regarding the National Do-Not Call List

by Nancy E. Claridge.

The Canadian Radio-television and Telecommunications Commission (“CRTC”) released Telecom Decision CRTC 2008-6 on January 28, 2008, which addressed the two following issues:

- (i) whether the CRTC was statutorily permitted to delegate its investigative powers with regard to complaints pertaining to the Unsolicited Telecommunications Rules (the “Rules”), which include the National Do-Not-Call List (“National DNCL”) Rules, the Telemarketing Rules, and the Automatic Dialing Announcing Device Rules, to a third party who will be able to charge rates for exercising these powers, and
- (ii) whether all telemarketers, including those exempt from the National DNCL Rules, should be required to register with and provide information to the national DNCL operator, and to pay fees that may be charged by the third party delegated to investigate complaints of the Rules.

The CRTC determined that it did have the statutory authority to delegate the above investigative powers under section 41 of the *Telecommunications Act*, S.C. 1993, c.38, and that it will use a request for proposal process to select a Complaints Investigator delegate. The CRTC asserts that the delegation of these investigative powers will assist in ensuring that the framework of the Rules will be carried out efficiently and effectively. The CRTC also determined that section 41 additionally provided the authority to require all telemarketers, including those making exempt calls, such as charities, to pay fees to the Complaints Investigator to cover its costs. The CRTC intends to annually review and approve a rate structure proposed by the Complaints Investigator in order to determine the quantum of the fees. All telemarketers and their clients, including charities, will also be required to register with, and provide information to, the National DNCL operator for the purpose of facilitating investigations.

Finally, Telecom Decision CRTC 2008-6 confirms that the new Telemarketing Rules will become effective the date that the Complaints Investigator delegate becomes operational. A copy of the decision is available online at: <http://www.crtc.gc.ca/archive/ENG/Decisions/2008/dt2008-6.htm>.

North Shore Health Region successful on appeal of GST Assessment

by Karen J. Cooper and Kimberley A. Cunningham-Taylor.

On January 4, 2008 the Federal Court of Appeal released its decision in *North Shore Health Region v. Canada*, 2008 FCA 2, allowing the appeal of North Shore Health Region relating to its liability for GST on the fair market value of a health care facility in North Vancouver and referring the matter back to the Minister for reconsideration. The Federal Court of Appeal’s decision contains a detailed discussion of the interaction between the complex GST rules related to newly constructed residential rental

accommodation and the various exemptions available to charities that provide health care services. The Federal Court of Appeal held that the Tax Court judge adopted a definition-based approach and failed to consider expressly whether the statutory conditions in subparagraph 191(3)(b)(i) of the *Excise Tax Act* had been met. That omission led the Tax Court judge to an incorrect interpretation of the self-supply rule, and an incorrect conclusion as to its applicability. The Federal Court of Appeal found that because of the nature of the care provided in the facility and the right of occupancy enjoyed by residents, the self-supply rules related to newly constructed residential rental accommodation did not apply and the appellant should not be liable for GST on the fair market value of the facility.

Special General Meeting validly convened in *Somali Society of Canada v. Hassan*

by Esther S.J. Oh and Kimberley A. Cunnington-Taylor.

In *Somali Society of Canada v. Hassan* (the “Society”), the Ontario Superior Court of Justice was asked to determine whether or not a special meeting of the Society was validly convened and conducted pursuant to the Society’s by-laws, and whether or not the directors elected at that meeting were validly elected. The Society is a non-share capital corporation incorporated under Part II of the *Canada Corporations Act* for the purpose of enhancing community and spirituality within the Somali Islamic community and operating a mosque. Concerns regarding a potential conflict of interest at the board level were raised by some members, including the spiritual leader, the Imam, resulting in the termination of the Imam and the Director of the mosque by two board members of the Society. The board had a sharp disagreement concerning the controversial terminations, which resulted in a deadlock when the board was evenly split over the issue. Thereafter, a member called a meeting of the members of the Society in accordance with the by-laws to, among other things, remove the current board and elect new directors. The then current board contested the validity of calling of the meeting on the basis that the meeting was not properly called in accordance with the Society’s by-laws.

Upon carefully reviewing the provisions of the general operating by-law for the Society and the applicable circumstances, the Court found that the special members’ meeting held on June 9, 2007, was properly called by the members in accordance with the relevant provisions of the by-law. The Court held that the appropriate notice had been given and that there was no evidence that the meeting was improperly held, thereby upholding the valid election of the directors. This decision joins a growing body of jurisprudence which indicates that non-share capital corporations that carry out programs for charitable or non-profit purposes must carefully adhere to corporate governance procedures set out in their governing documents, i.e. letters patent and by-laws, or constitution, as well as applicable law.

The full text of the decision may be found at www.canlii.org.

Increased Support for Charities and Non-profits in Alberta

By Karen J. Cooper and Kimberley A. Cunningham-Taylor.

On February 1, 2008, the Government of Alberta introduced a new donor-driven grant program intended to help increase private charitable donations in the province. Available to all eligible non-profit organizations and registered charities that provide direct services to Albertans and Alberta communities, the amount of the grant will be based on cash donations received by the eligible organization up to a maximum of \$25,000 per year, with total grants not to exceed \$50,000 over three-years. The grant program complements the \$80-million enhanced charitable donation tax credit announced on December 21, 2007. To support and encourage charitable giving, the Alberta government increased the provincial donation tax credit for donations made on or after January 1, 2007 from 12.75 per cent to 21 per cent, an increase of more than 60 per cent. Including the federal credit, residents of Alberta will now receive a 50-cent tax credit for every dollar donated over the \$200 threshold.

Copies of the two news releases are available at: <http://tprc.alberta.ca/communityspirit/default.aspx>.

IN THE PRESS

Charity Law- Looking back at developments in 2007 affecting nonprofits by Terrance Carter and M. Elena Hoffstein.

Canadian FundRaiser, Volume 18 No. 3, February 15, 2008.

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=2555>

Supreme Court Ventures into Religious Disputes by Terrance Carter and Derek B. Mix-Ross.

Christian Week, Volume 21 No. 22, February 1, 2008.

[Link] <http://www.carters.ca/news/2008/chrstnwk/tscdmr0201.pdf>

Supreme Court of Canada Decision Permits Judicial Interference in Religious Disputes by Terrance Carter and Derek B. Mix-Ross.

Charitable Thoughts, Volume 11 No. 2, January 2008.

[Link] http://www.oba.org/en/cha/newsletter_en/v11n2.aspx

RECENT EVENTS AND PRESENTATION MATERIALS

Ontario Bar Association Charities & Not-for-Profit Section Meeting included a presentation by Theresa L.M. Man and Terrance S. Carter entitled “Donation Tax Shelters & Flow-Through Shares” on Tuesday, January 29, 2008.

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tsctlm0129.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tsctlm0129.pdf>

The Ottawa Region Church & Charity Law™ Seminar was held at Arlington Woods Free Methodist Church in Nepean, Ontario, on Wednesday, February 6, 2008.

Seminar and Speaker Details and Acknowledgements

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/handout.pdf>

Highlights in Charity Law: The Year in Review

Terrance S. Carter, Carters Professional Corporation, Orangeville

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/tsc0206a.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/tsc0206a.pdf>

Fair Play in Action - Procedural Fairness in Membership Discipline

Jane Burke-Robertson, Carters Professional Corporation, Ottawa

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/jbr0206.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/jbr0206.pdf>

Lessons Learned from Restructuring Within the Roman Catholic Church

Father Frank Morrissey, Adjunct Professor of Canon Law, Saint Paul University, Ottawa

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/fm0206.pdf>

Sexual Abuse of Minors: Navigating the Flood

David Sherrif-Scott, Borden Ladner Gervais LLP

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/dss0206.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/dss0206.pdf>

Planned Giving and Gift Acceptance Policies

Karen J. Cooper, Carters Professional Corporation, Ottawa

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/kjc0206.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/kjc0206.pdf>

New and Unusual Gifts for Churches & Charities

M. Elena Hoffstein, Fasken Martineau DuMoulin LLP, Toronto

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/meh0206.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/meh0206.pdf>

New Accounting and Auditing Standards for Not-for-Profits

Brian Watson Watson Folkins Corey LLP

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/bw0206.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/bw0206.pdf>

Proactive Legal Audits: What They Are and How to Use Them*Terrance S. Carter, Carters Professional Corporation, Orangeville*[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/tsc0206b.htm>[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/tsc0206b.pdf>**Donation Tax Shelters and Flow Through Shares***Karen J. Cooper, Carters Professional Corporation, Ottawa*[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/kjc0206b.htm>[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/kjc0206b.pdf>**Faith and Charity in a Regulatory World***Rev. John Pellowe, Chief Executive Officer, Canadian Council of Christian Charities*[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/jp0206.htm>[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/jp0206.pdf>**CRA Top Ten Compliance Issues***Terry de March, Director General, Charities Directorate, Canada Revenue Agency*[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/tdm0206.htm>[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/ott/08/tdm0206.pdf>

Ontario Human Rights Code: Anti-Harassment and Anti-Discrimination Training was presented by U. Shen Goh for the Canadian Mental Health Association of Peel in Brampton, Ontario, on February 15, 2008.

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/usg0215.htm>[PDF] <http://www.carters.ca/pub/seminar/charity/2008/usg0215.pdf>

UPCOMING EVENTS AND PRESENTATIONS

Institutional Liability for Sexual Assault, Abuse & Harassment-Proven Strategies for Managing Risk, Mitigating Liability and Litigating Claims, hosted by The Canadian Institute, is being held at the Sutton Place Hotel in Toronto, Ontario, on March 31, 2008, with Terrance S. Carter presenting "Effectively Protecting Charitable Assets through Multiple Corporate Structures."

Details available at https://www.canadianinstitute.com/legal/Institutional_Liability_for_Sexual_Assault_Abuse_Harassment.htm

The Association for Healthcare Philanthropy Canada Regional Conference is being held in Halifax, Nova Scotia, with Terrance S. Carter presenting "Charity Law Highlights: The Past Year in Review", on April 14, 2008.

Details available at <http://www.ahpcanada.com/2008conference/>

University of Iowa Provost's Forum on International Affairs is being held on the campus of the University of Iowa in Iowa City from April 18-20, 2008, and will include a presentation by Terrance S. Carter on "The Impact of Anti-terrorism Legislation On Charities in Canada: The Need For an Appropriate Balance."

The 15th Annual CAGP-ACPDTM Conference is being held in Vancouver B.C. from April 23 - 25, 2008, will include the following presentations:

- “Special Consideration in Gift Planning for Religious Charities” by Terrance S. Carter;
- “Considerations in Cross-Border Giving Between Canada and the U.S.” by Theresa L.M. Man with Dennis Waller of the American Cancer Society;
- “Tax, Tips and Traps for Gift Planners” by Edgar Frechette of Fasken Martineau;
- “Gifts of Land – Changing Ground Rules!” by Karen J. Cooper of Carters, with Carla Funk of the Land Conservancy of British Columbia and Nora Layard of the Green Legacies Project; and
- “The Elderly Donor” by M. Elena Hoffstein & Helen Low of Fasken Martineau.

Details available at http://www.cagp-acpdp.org/en/education/national_conference.aspx.

CONTRIBUTORS



Jane Burke-Robertson – A partner with Carters’ Ottawa office, Ms. Burke-Robertson 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 on the law of charities and non-profit organizations 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.antiterrorism.ca, and a consulting editor of *Charities Legislation and Commentary* 2007 Ed.



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 – 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).



Kimberley A. Cunnington-Taylor – Having obtained her LL.B from the University of Ottawa, Kim is currently articling with the Ottawa office of Carters. Kim participated in the 2006 Canadian Corporate/Securities Law Moot Competition in a team of four representing the University of Ottawa, placing 2nd overall in the factum in a field of 9 teams, and was also the tutor and peer advisor for first year mature students. Prior to law school, Kim worked with a national law firm as a law clerk, specializing in business law, tax, and not-for-profit law.



Terry de March - Terry de March is currently the Director General, Charities Directorate with the Canada Revenue Agency, responsible for the overall management of the federal regulation of registered charities under the *Income Tax Act*. Immediately prior to assuming this position, Terry was the Director, Policy, Planning and Legislation within the same Directorate responsible for all federal policy relating to the federal regulation of Canadian charities, as well as public education and work with provinces, territories and other external partners and stakeholders on charity regulatory matters.



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*TM Seminar.



U. Shen Goh – Ms. Goh practices in the area of intellectual property, focusing on trade-marks, privacy and information protection. She has a Master of Law degree from the University of San Diego School of Law and an LL.B. from Osgoode Hall Law School. Ms. Goh has also been an invited speaker for the Greater Dufferin Area Chamber of Commerce and the Social Planning Council of Peel, and has also written on privacy issues for *The Lawyers Weekly* and *Charity Law Bulletin*.



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 a consulting editor of *Charities Legislation & Commentary*, 2008 Edition, published by Butterworths.



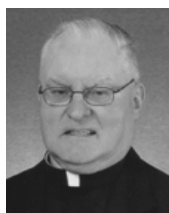
Kimberley A. LeBlanc - Kimberley graduated from Osgoode Hall Law School, and is articling with Carters. Kim has participated in a number of volunteer programs, including Best Buddies Canada, the Canada Revenue Agency's Community Volunteer Income Tax Program at Queen's University, and ARCH: A Legal Resource for Persons with Disabilities, as well as with Pro Bono Students Canada's Family Law Project at Osgoode, where she later became the school's Project Coordinator for the 2006 – 2007 program.



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*TM 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*.



Father Frank Morrissey - Father Morrissey is an Adjunct Professor of Canon Law at Saint Paul University in Ottawa, Ontario. He was born in Charlottetown, PEI, and ordained to the priesthood for the Missionary Oblates of Mary Immaculate, Ottawa, in September 1961. He studies at the University of Ottawa and at Saint Paul University, and has eleven degrees in all, including a Ph.D. and a Doctorate in Canon Law. He has authored some 300 articles in the area of Canon Law, Church Finances, Canadian Church History, Catholic Healthcare, and related subjects.



Esther S.J. Oh - Practices primarily in charity and not-for-profit law. Ms. Oh is also a frequent contributor to www.charitylaw.ca and the *Charity Law Bulletin*, and has spoken at the annual *Church & Charity Law*TM 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.



John Pellowe - John Pellowe is the Chief Executive Officer of the Canadian Council of Christian Charities and is ordained by the Pentecostal Assemblies of Canada. His passion is to equip the Church in Canada to fulfill its mission. John knows the local church well, having served over the years as a board member, treasurer and pastor. He will be speaking today on the topic of Faith and Charity in a Regulatory World.



David Sherriff-Scott - is a partner at the firm of Borden Ladner Gervais LLP in Ottawa, Ontario, where he is the national Chair of its Defamation and Media Law group. He has extensive experience in appellate advocacy, trial and hearing work, the judicial review of government action, defamation and medial law issues. He is a frequent guest lecturer in advocacy, civil procedure and administrative litigation issues at the University of Ottawa law school, and has published and speaks regularly on issues relating to defamation and medial law, professional liability and discipline, and in respect of the rights of disabled children.



Brian Watson - is a partner in the firm of Watson Folkins Corey LLP and a member of the Institute of Chartered Accountants of Ontario. He has 18 years of wide-ranging experience in public accounting, including four years with a large international firm. Over the past 14 years he has audited hundreds of trade, professional and charitable organizations, including churches and other faith-based organizations. Brian has organized numerous seminars of interest to non-profits and charities and authored a chapter on financial management published by the Canadian Society of Association Executives.

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