

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

## MARCH 2008 ISSUE

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## **RECENT PUBLICATIONS AND NEWS RELEASES**

### **New CRA Guide on Charitable Work and Ethnocultural Groups**

*by Terrance S. Carte, assisted by Derek B. Mix-Ross in Charity Law Bulletin No. 137, March 28, 2008.*

Canada Revenue Agency (“CRA”) has released a new guide to help ethnocultural organizations that want to apply for charitable status. The purpose of the guide, entitled *Charitable Work and Ethnocultural Groups – Information on registering as a charity* (the “Guide”), is to “put important general information together in one place”. The Guide is intended to complement the more detailed information contained in CRA’s Policy Statement CPS-023, *Applicants Assisting Ethnocultural Communities*. In the same way, this Bulletin is intended to complement the information contained in our *Charity Law Bulletin* No. 74, which summarizes the earlier Policy Statement CPS-023.

This Bulletin is not intended to be an exhaustive review of the Guide’s entire contents but instead only focuses on some of the new issues raised by the CRA since releasing Policy Statement CPS-023 on June 30, 2005. As such, readers should consult the Guide itself for more information, which may be found on CRA’s website at: <http://www.cra-arc.gc.ca/tax/charities/policy/ethno-e.html>. Similarly, CRA’s Policy Statement CPS-023, *Applicants Assisting Ethnocultural Communities*, can be found on CRA’s website at: <http://www.cra-arc.gc.ca/tax/charities/policy/cps/cps-023-e.html>. It should be noted that, although the Guide states that it is written specifically to assist ethnocultural groups, its contents provide general guidance that will be of assistance to all charities.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb137.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb137.htm>

### **Update on ICAN - CRA’s revocation process considered by the Federal Court of Appeal**

*By Karen J. Cooper.*

In the November 2007 *Charity Law Update*, available at <http://www.carters.ca/pub/update/charity/08/feb08.pdf>, it was reported that CRA had issued a Notice of Suspension to International Charity Association Network (ICAN), a registered charity under the *Income Tax Act* (the “ITA”), for a one-year period, commencing November 28, 2007. ICAN applied to the Tax Court of Canada (the “Tax Court”) for a postponement of the suspension pursuant to subsection 188.2(4) of the ITA and in *Charity Law Bulletin* No. 133, the Tax Court of Canada’s decision upholding the Notice of Suspension was discussed.

More recently, the Federal Court of Appeal considered the process followed by CRA and ICAN with respect to its appeal of CRA's intended revocation of its charitable status. On December 3, 2007, the Minister of National Revenue issued to ICAN, pursuant to subsection 168(1) of the ITA, a notice of intention to revoke its registration as a charity, which does not become effective until a Notice of Revocation is published in the Canada Gazette. The publication of the Notice of Revocation is usually deferred for a period of at least thirty (30) days after the notice of intention to revoke is issued in order to allow the affected organization the time to challenge the revocation and to seek an extension of the deferment period through an application to the Federal Court of Appeal. Because of some misinformation provided to ICAN's counsel, rather than apply for a deferment of the publication of the Notice of Revocation (which the Court concluded was its primary intention) ICAN's counsel filed a Notice of Objection with respect to CRA's decision, which it thereafter sought to appeal to the Federal Court of Appeal prematurely. On January 10, 2008, the Minister filed a notice of motion seeking to quash the appeal for want of jurisdiction. On February 15, 2008, the Federal Court of Appeal issued an order staying the appeal and requiring ICAN to advise the Court whether it wished its appeal to proceed once its right to appeal would arise. ICAN was also granted the opportunity to seek an order under the Courts rules to extend the deferment period until the disposition of its notice of objection, and in the event of an appeal, until the final disposition of its appeal. ICAN filed such a motion on February 22, 2008, which has been opposed by CRA.

For more information, see the ruling in *International Charity Association Network (ICAN) v. Canada (National Revenue)* (2008 FCA 62) A-574-07, Date: February 15, 2008 at <http://decisions.fca-caf.gc.ca/en/2008/2008fca62/2008fca62.html>.

### **Carrying on Charitable Activities Outside of Canada Through The Use of Agents and Contractors For Service**

*by Jacqueline M. Demczur and Terrance S. Carter, assisted by Derek B. Mix-Ross, in Charity Law Bulletin No. 136, March 28, 2008.*

In general, Canadian registered charities can operate outside Canada in the same manner that they operate in Canada. That being said, Canadian registered charities that carry on programs and activities outside of Canada need to be aware that there are specific requirements imposed on them under the *Income Tax Act* (Canada) and by the Charities Directorate of the Canada Revenue Agency ("CRA"), as well as other legal issues that need to be addressed. However, since a review of all of the issues that should be considered by a Canadian registered charity operating outside of Canada is beyond the scope of this Bulletin, readers are encouraged to consult the Canada Revenue Agency's guide, *Registered Charities: Operating Outside Canada* RC4106 ("CRA Guide RC4106"), for more information. This

Bulletin specifically focuses on the types of arrangements that a registered charity can utilize in order to conduct its charitable activities outside of Canada. In the past, the most common form of arrangement by which a charity carried on its charitable activities through intermediaries was the agency relationship. However, the agency relationship has always been subject to a number of limitations. Recently, the contract for service arrangement has become a viable alternative for Canadian charities to consider when carrying on charitable activities, both inside and outside Canada, through third parties. This Bulletin compares and contrasts the agency relationship with the contract for service arrangement, and reviews their respective advantages and disadvantages for charities that wish to further their charitable purposes outside of Canada.

**Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb136.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb136.htm>

## **CRA Releases New Information Sheet on Donations To Foreign Universities**

by Theresa L. M. Man, assisted by Derek B. Mix-Ross.

The Canada Revenue Agency (“CRA”) recently released an information sheet on February 29, 2008 entitled *Donations to Prescribed Universities Outside Canada* (RC191). The information sheet indicates that individuals and trusts may claim a non-refundable tax credit in respect of donations made to prescribed universities outside Canada for Canadian income tax purposes. Corporations may also be eligible for a deduction in respect of such a donation. The educational institutions that are prescribed to be “universities outside Canada” for this purpose are listed in Schedule VIII of the *Income Tax Regulations*.

The information sheet explains the general requirements that must be met in order for a foreign educational institution to qualify as a prescribed “university outside of Canada.” To be considered for such status, the institution must meet all of the following:

- it must maintain an academic entrance requirement of at least secondary school matriculation standing;
- it is organized for teaching, study and research in the higher branches of learning;
- it is empowered, in its own right, to confer degrees of at least the baccalaureate level (Bachelor or equivalent), according to academic standards and statutory definitions prevailing in the country in which the university is situated; and
- it ordinarily includes Canadian students in the institution’s student body.

An educational institution that meets these requirements and wants to obtain prescribed status has to send a written request to CRA containing certain information. CRA will then make an evaluation and advise the institution in writing of its decision. If CRA approves the institution's application, it will recommend the institution for prescribed status, but the institution will not qualify for purposes of the charitable donations tax credit until it is granted prescribed status by an enactment of the Canadian Parliament. When Schedule VIII is amended, a notice is published in the Canada Gazette. Foreign Institutions listed in Schedule VIII are granted prescribed status retroactive to January 1 of the year in which the application was received.

CRA also explains in its information sheet that students of a foreign education institution with prescribed status may be eligible to claim Canadian tuition, education and textbook tax credits if they meet the other general conditions that apply. For more information, visit <http://www.cra-arc.gc.ca/E/pub/tg/rc191/rc191-07e.pdf>.

### **Revocation of Francis Jude Wilson Foundation – CRA News Release**

*by Karen J. Cooper.*

On March 5, 2008, CRA issued a news release indicating it had revoked the registered charity status of the Francis Jude Wilson Foundation (the "Foundation"), a Montreal-area charity, effective February 23, 2008. It would appear from the information included in the news release that the Foundation was involved in a donation tax shelter arrangement which resulted in the Foundation receiving actual cash returns of "a mere \$23,716 in fiscal 2005 and \$81,951 in fiscal 2006 yet issu[ing] receipts totalling \$10,560,650." In its letter to the Foundation dated August 17, 2007, CRA concludes that "the preponderance of the Charity's funds are directed primarily to the benefit of the tax shelter promoters and to the promotion of the tax shelter arrangement while a scant percentage reverts back to the Charity. In our view, the arrangement described above, particularly the insignificant returns realized by the Charity and its lack of control over its own "investments", demonstrates a willingness of the Charity to lend its receipting privileges for the inappropriate private benefit of the tax planning donation arrangement and its promoters, which is not charitable at law."

It would seem that CRA's news release is intended as a reminder to registered charities that it is reviewing all tax shelter-related donation arrangements and that it plans to audit every participating charity, promoter, and investor. For more information, see CRA's Taxpayer Alert, "*Warning: Participating in tax shelter gifting arrangement is likely to result in a tax bill!*" dated August 13, 2007 at <http://www.cra-arc.gc.ca/newsroom/alerts/2007/a070813-e.html>, as well as "Donation Tax Shelters Involving Flow-Through Shares" in *Charity Law Bulletin No. 116*, seminar materials entitled "Donation

Tax Shelters & Flow Through Shares” presented by Terrance S. Carter and Theresa L.M. Man on January 29, 2008, and the article entitled “Tax Shelters and Charitable Donations – a Miss-Match” by Theresa L.M. Man, available at [www.charitylaw.ca](http://www.charitylaw.ca).

See the news release at <http://www.cra-arc.gc.ca/newsroom/releases/2008/mar/nr080305-e.html>

### **Other Updates on CRA’s Website**

*by Theresa L. M. Man.*

In March 2008, CRA released a number of new documents on its website that charities should be aware of:

CRA’s website – a new look – On March 26, 2008, the Charities Directorate revamped its website and it now has a new look. Information and resources on their website have been reorganized in order to provide easier access by charities and the general public. See the new website at <http://www.cra-arc.gc.ca/tax/charities/menu-e.html>.

New checklists for charities - On March 26, 2008, CRA released a number of new checklists for charities to provide an overview of the various requirements that charities are required to comply with. These checklists include a Basic Guidelines Checklist, Activities Checklist, Books and Records Checklist, Receipting Checklist, Spending Requirement Checklist, Receipting Checklist, Spending Requirement Checklist, T3010 Checklist, Legal Status Checklist, and Change Checklist. Useful links to other policies and information on CRA’s websites are also provided. These checklists are available online at <http://www.cra-arc.gc.ca/tax/charities/checklists/menu-e.html>.

Excess corporate holdings worksheet for private foundations – As a result of the recent enactment of the excess corporate holdings rules on December 14, 2007, CRA released new excess corporate holdings worksheet for private foundations on March 14, 2008. The worksheet applies to the first fiscal period that starts after March 18, 2007. The charitable sector has commented that the excess corporate holdings rules are extremely complex, which complexity is illustrated by this worksheet. The worksheet is available online at <http://www.cra-arc.gc.ca/E/pbg/tf/t2081/t2081-e.pdf>.

New pamphlet for donors - On March 14, 2008, CRA released a new pamphlet for donors entitled *Giving to charity* available online at <http://www.cra-arc.gc.ca/E/pub/xi/rc4407/rc4407-07e.pdf>.

## Ontario Budget 2008 – Highlights for Charities

by Theresa L. M. Man, assisted by Derek B. Mix-Ross.

The 2008 Ontario Budget released on Tuesday, March 26, 2008, proposes to parallel a number of federal tax measures that were announced in the 2008 Federal Budget. As discussed in *Charity Law Bulletin No. 135*, a number of those proposed tax measures impact charities, including:

- an extension of the existing capital gains exemption for donations of publicly traded securities, in certain circumstances, to capital gains realized on the exchange of specified unlisted securities for publicly traded securities, where the publicly traded securities are then donated, after February 25, 2008, to registered charities or other qualified donees; and,
- rule changes to the regime for the capital gains exemption for donations of publicly listed securities to private charitable foundations.

The 2008 Budget also proposes that the Ontario Government provide \$110 million to the Ontario Trillium Foundation “to help build strong and healthy communities through contributions to charitable and not-for-profit organizations in the arts and culture, sports and recreation, human and social services, and environment sectors”. This funding would be derived from the government’s revenue generated from lotteries, charity casinos and racetrack slot machines.

The Budget also proposes a government review of the property tax treatment of long-term care homes established under the *Charitable Institutions Act* for the purpose of “clarifying and maintaining eligibility for the tax exemption that has historically been provided to these facilities”.

For more information, visit <http://ontariobudget.ca/english/>.

## First Charge Laid Under Canada's Anti-Terrorism Financing Regime

By Sean S. Carter.

On March 14, 2008, the first person in Canada to be charged under Canada’s anti-terrorism financing laws was arrested in New Westminster, British Columbia. The accused, a Toronto area resident, has been charged with committing an offence under section 83.03(b) of the *Criminal Code*, the section that makes it an offence to provide, or make available property or services for terrorist purposes. It is alleged that the accused solicited donations in British Columbia for the World Tamil Movement (WTM), a humanitarian organization, which the police claim is the leading Liberation Tigers of Tamil Eelam (“LTTE”) front organization in Canada.



The Canadian government in 2006 designated the LTTE as a 'listed entity' under the amendments to the Criminal Code brought about by the Anti-terrorism Act in late 2001. This case represents the first time formal charges have been laid under Canada's sweeping and controversial anti-terrorism financing regime. This case will merit careful attention from charities and not-for-profits, as it highlights the need to take seriously the impact of anti-terrorism financing laws on fundraising and operational procedures."

### **Recent Ontario Decision Denies Religious Exemption to Provincial Motorcycle Helmet Law**

*by Terrance S. Carter, assisted by Derek B. Mix-Ross.*

On March 6, 2008, the Ontario Court of Justice upheld the constitutionality of Ontario's motorcycle helmet law in the face of allegations that, among other things, it violated the *Canadian Charter of Rights and Freedoms* by discriminating on the basis of religion. In *R. v. Badesha*, the accused was charged with failing to wear an approved helmet while operating a motorcycle, in contravention of the *Highway Traffic Act*. Mr. Badesha, a member of the Sikh faith, sincerely believed that he had to wear a turban at all times when in public, and that he could not wear anything over top of his turban. As such, Mr. Badesha and the Ontario Human Rights Commission, which intervened in the case, submitted that he could not wear a helmet without abandoning his religious beliefs and argued that the *Highway Traffic Act* violated his freedom of religion and right to equality, guaranteed under the *Charter*. The court accepted that the helmet law interfered with Mr. Badesha's freedom of religion, but upheld that the law under s. 1 of the *Charter* as being "reasonably necessary" to ensure the safety and security of motorcycle riders and other users of the road, as well as to protect the emotional and economic interests of other members of the public, namely the families of the riders themselves. An analysis of the decision, particularly with respect to its discussion of freedom of religion, will be the topic of an upcoming *Church Law Bulletin*.

### **Charity Commission (UK) Provides Additional Guidance on "Public Benefit Requirement"**

*by Terrance S. Carter, assisted by Derek B. Mix-Ross.*

The Charity Commission of England and Wales has provided further guidance for charities concerning the "public benefit requirement". As a result of changes introduced in the *Charities Act 2006* (expected to take effect as of April 1, 2008, all charities in England and Wales are required to establish that they have charitable purposes that are for the public benefit. Previously in England and Wales, the law presumed this to be the case for charities with purposes that fell under the heads of relief of poverty, advancement of education, and advancement of religion.

Earlier this year, the Charities Commission published the document "Charities and Public Benefit" to provide charities with general guidance "about public benefit and what charity trustees should consider in order to show that their charity's aims are for the public benefit". Further to that general guidance, the



Charity Commission has announced the publication of draft supplementary guidance to help charities with particular charitable purposes better understand how the principles of public benefit apply specifically to them. The Commission has already published draft supplementary guidance for charities in the following ‘sub-sectors’:

- charities for the prevention or relief of poverty
- charities for the advancement of religion
- charities for the advancement of education
- charities that charge fees.

The Commission has also announced that it will be publishing draft supplementary guidance for charities for the “promotion of social inclusion” and the “advancement of non religious beliefs. Although in Canada, public benefit is presumed for charities with purposes that fall under the heads of relief of poverty, advancement of education, and advancement of religion, the publication by the Charities Commission concerning what is meant by “Public Benefit” will no doubt have long term impact upon the determination of public benefit in Canada, and is therefore worth reading. For more information and to download the above noted documents, visit the Charity Commission website at [www.charitycommission.gov.uk](http://www.charitycommission.gov.uk).

### **Carters is pleased to announce two lawyers have recently been admitted as partners**

We’d like to congratulate Karen J. Cooper and Esther S.J. Oh on recently becoming partners. Each of these lawyers brings considerable expertise to the firm in the area of charity and not-for-profit law, and their becoming partner is a very important addition for the firm. Please see the announcement below for more information.

#### **Read More:**

[PDF] <http://www.carters.ca/news/2008/firm/partner.pdf>

## **IN THE PRESS**

**Charity Law- Courts also have a say in the way charities operate in Canada** by Terrance Carter and M. Elena Hoffstein.

*Canadian FundRaiser, Volume 18 No. 5, March 15, 2008.*

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=2585>

**Federal Budget - Measures with implications for voluntary sector** by Theresa L.M. Man and Terrance Carter, assisted by Derek B. Mix-Ross.

*Canadian FundRaiser, Volume 18 No. 5, March 15, 2008.*

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=2575>

**Federal Budget 2008: Highlights for Charities** by Theresa L.M. Man and Terrance Carter, assisted by Derek B. Mix-Ross was included in a bulletin published by the Foundation for Rural Living.

*FRL Information Bulletin, March 2008.*

[Link] [www.ruralphilanthropy.ca](http://www.ruralphilanthropy.ca)

**Charity Law- Initiatives from bodies other than government have impact too** by Terrance Carter and M. Elena Hoffstein.

*Canadian FundRaiser, Volume 18 No. 4, February 29, 2008.*

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=2564>

**Charity Begins at Work: Law Firms Give and Get by Doing Good** included quotes from Terrance Carter.

*Lawyers Weekly, Volume 27 No. 39, February 22, 2008.*

## **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](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/>

**Land Owners in Peel Watershed** is being hosted by Region of Peel, Credit Valley Conservation Authority and Caring for the Moraine in Caledon, Ontario, on April 15, 2008, with Terrance S. Carter presenting "Considerations in Creating Endowed Gifts." ?

**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-ACPD<sup>TM</sup> 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-acpd.org/en/education/national\\_conference.aspx](http://www.cagp-acpd.org/en/education/national_conference.aspx).

**CAGP-ACPD<sup>TM</sup> South Saskatchewan RoundTable and LEAVE A LEGACY<sup>TM</sup>** are launching LEAVE A LEGACY<sup>TM</sup> month with a kick-off breakfast and full-day workshop on Thursday, May 1, 2007 in Regina, Saskatchewan, with Terrance Carter as the feature lunch speaker presenting “Charity Law Update – Updating Charities and Not-for-Profit Organization on Recent Legal Developments,” as well as a morning session entitled “Due Diligence Issues for Charities: A Proactive Approach.”

Details available at

[http://www.leavealegacy.ca/program/events/south\\_saskatchewan\\_kicks\\_off\\_leave\\_a\\_legacy\\_month/](http://www.leavealegacy.ca/program/events/south_saskatchewan_kicks_off_leave_a_legacy_month/)

**2008 National Charity Law Symposium (CBA - OBA Joint program) Co-chaired by Terrance S. Carter** is being held in Toronto, Ontario, on Wednesday, May 7, 2008, and will include the following presentations:

- “Taking the Government’s Shillings: Legal and Practical Issues” by Donald J. Bourgeois;
- “Gifts of Environmentally Sensitive Land: What you Need to Know and How to Use Them” by Karen J. Cooper; and
- “Gifts by Wills: The Essential Do’s and Don’ts” by M. Elena Hoffstein of Fasken Martineau.

Details available at <http://www.softconference.com/oba/eventdetails.aspx?CLE=yes&code=08CHA0507J>

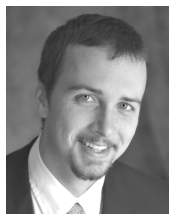
**Hospitals and Foundations Seminar Series- Healthcare Philanthropy: Check-up 2008** is being hosted by Fasken Martineau DuMoulin LLP and Carters Professional Corporation on Wednesday, May 28, 2008, at The Estates of Sunnybrook in Toronto, Ontario.

Details will soon be available at [www.charitylaw.ca](http://www.charitylaw.ca).

## **CONTRIBUTORS**



**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](http://www.charitylaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca) and [www.antiterrorism.ca](http://www.antiterrorism.ca), and a consulting editor of *Charities Legislation and Commentary* 2007 Ed.



**Sean S. Carter** – A third year law student, 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*.



**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<sup>TM</sup> Seminar*.



**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*, 2006 Edition, published by 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. In addition to being a regular speaker at the annual *Church & Charity Law<sup>TM</sup> 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 mooting 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*.

## **ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS**

**Errata:** Minor corrections were made to the February 2008 Issue of the *Charity Law Update*, as well as *Charity Law Bulletin* No. 135. Updated versions of both publications are available at [www.charitylaw.ca](http://www.charitylaw.ca).

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