

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

MAY 2008 ISSUE

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RECENT PUBLICATIONS AND NEWS RELEASES

Consultation on proposed Guidelines for Sport and Charitable Registration under the Income Tax Act

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

As reported in *Charity Law Bulletin* No. 126 on October 17, 2007, available at <http://www.carters.ca/pub/bulletin/charity/index.html>, the Supreme Court of Canada had reviewed the issue of whether or not sport, on its own, should be recognized as a charitable purpose. The Supreme Court concluded that although some sports organizations might be found to be charities, provided that sport is ancillary to another recognized charitable purpose, the organization at issue in that case, the A.Y.S.A. Amateur Youth Soccer Association, did not qualify for charitable registration because its purposes and activities were not charitable. CRA has recently published a consultation paper entitled *Consultation on proposed Guidelines for Sport and Charitable Registration under the Income Tax Act*, and has asked for comments concerning the proposed guidelines by June 30, 2008. The paper suggests that an organization can qualify for charitable registration when a recognized charitable purpose is furthered through activities that include sport or where sport is an incidental activity only. In making this determination, CRA proposes to examine whether sport is being used to achieve an exclusively charitable purpose and whether the proposed activities show a reasonable way of achieving the stated purpose. The proposed guidelines also provide useful examples of ways that sport can be used to promote charitable purposes. For further information, see the consultation paper at: <http://www.cra-arc.gc.ca/tax/charities/consultations/sport-e.html>.

Private Foundations and Community Foundations

by M. Elena Hoffstein for the Canadian Tax Foundation Fifty-Ninth Annual Tax Conference, November 2007 (Updated in May 2008).

In recent years, we have seen the rise of two divergent trends in Canada's charitable and not-for-profit sector. On the one hand, the "third sector" has experienced tremendous growth, while on the other hand it has experienced significant and continuing cutbacks in government spending on the arts, education, and health care. In an attempt to ease the resulting pressure on the not-for-profit sector, the federal government has over the last several years introduced welcome amendments to the *Income Tax Act* (the "Act") designed to encourage private philanthropy through enhanced tax incentives. The amendments have also blurred the distinction between public foundation and charitable organizations. However, along with these provisions, the government has enacted new and stringent anti-avoidance and other rules. At the time they were first introduced, the loan back rules contained in subsection 118.1(16) of the Act were the subject of much criticism. More recently, the newly enacted excess business holdings rules,

which were introduced at the same time as the measures extending the capital gains exemption rules for donations of publicly listed shares to private foundations, appear to be exceedingly complex and create additional restrictions in an area which is already heavily regulated. These and other rules impose particularly onerous restrictions on the funding and activities of private foundations.

This article examines how the Act differs in its treatment of private foundations as compared with other charities, and considers this differential treatment in the context of donors' motivations in selecting a specific vehicle for their charitable giving. Having regard to those motivations, the article examines the extent to which community foundations may present an attractive alternative to private foundations.

Read More:

[PDF] <http://www.carters.ca/pub/article/charity/2007/meh1125.pdf>

The Christian Horizons Decision: A Case Comment

by Terrance S. Carter, assisted by Derek B. Mix-Ross in Church Law Bulletin No. 22, May 28, 2008.

On April 28, 2008, the Ontario Human Rights Tribunal released its decision in the case of *Heintz v. Christian Horizons*, which, in the words of the Ontario Human Rights Commission, will have a “significant impact for faith-based and other organizations that provide services to the general public.” As such, it is important for such organizations in Ontario to be aware of the decision’s facts, reasons, and the potential impact it will have on their hiring policies, as well as on codes of conduct that may already be in place, or may be implemented in the future. The 96-page decision is highly nuanced and complex, and a full analysis of its content is beyond the scope of this Bulletin. The purpose of this *Church Law Bulletin* is to summarize the decision and its reasons, briefly analyze its impact on organizations, particularly those that are faith-based, and raise some issues that charities may want to consider as a result of the decision. It should be noted that the respondent, Christian Horizons, has filed its Notice of Appeal, and as such, any comments on the lasting impact of the decision may be subject to change, depending on the outcome of that appeal.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/church/2008/chchlb22.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2008/chchlb22.htm>

Gifts of Environmentally Sensitive Land: What you Need to Know and How to Use Them

by Karen J. Cooper for the OBA/CBA 2008 National Charity Law Symposium on May 7, 2008.

Private lands are becoming increasingly important to the protection of Canada’s environmental heritage and biodiversity. As an incentive for landowners to help protect the environment, the *Income Tax Act* (“ITA”) provides favourable income-tax treatment for gifts of ecologically sensitive land and partial interests in land through the Ecological Gifts Program (“EGP”).

The EGP was introduced in 1995 as a tool for encouraging the conservation of habitat and biodiversity across Canada. The Program is administered by Environment Canada and promotes the donation of privately held land or certain interests in land certified as ecologically sensitive to municipalities, federal and provincial Crown agencies or approved conservation charities. The EGP enables individual and corporate landowners to protect their ecologically-sensitive land forever by donating the land, or conservation easements, covenants or servitudes on land, to eligible recipients and receiving enhanced income tax benefits in return. These tax benefits include the provision of tax credits or deductions and the elimination of the taxable capital gain realized on the disposition of the property. As of March 2008, 652 ecological gifts totalling 112,199 hectares and valued at over \$379 million have been made in Canada. Nearly half of these gifts contain habitats designated as having national, provincial, or regional importance, and many include rare or threatened habitats that are home to species at risk.

This paper reviews the requirements and benefits of making a charitable donation under the EGP.

Read More:

[PDF] <http://www.carters.ca/pub/article/charity/2008/kjc0507.pdf>

Canada Revenue Agency ("CRA") Outlines Policy on Organizations That Promote Volunteerism

by Jacqueline M. Demczur.

In a policy statement that took effect on May 1, 2008 the Charities Directorate at CRA advised that "promoting volunteerism in the community-at-large can be considered a charitable purpose". The policy statement provides that an organization may be registered as a charity if "its purpose is to promote volunteerism in the community-at-large through broad-based activities". To be registered under this policy, an applicant must satisfy the following criteria:

1. Its formal purposes must clearly state that it is promoting volunteerism generally for the benefit of the community-at-large (note: the policy statement sets out some examples of acceptable wording in this regard);
2. It must accomplish its purpose through broad-based activities, which may or may not be set out in the objects. Broad-based activities means a range of activities of interest generally to volunteers and the community-at-large, and should not be limited merely to funding (note: the policy statement provides some examples of acceptable activities);
3. The applicant has to clearly promote volunteerism to the community-at-large through broad-based activities. It cannot support only one organization or one particular type of organization that reflects a single interest, unless the beneficiaries are registered charities or otherwise qualified donees;
4. The applicant can provide services only to qualified donees and non-profit organizations as described in paragraph 149(1)(l) of the *Income Tax Act*; and,
5. If the applicant funds any organizations, these must be qualified donees.

CRA indicates that its position on volunteerism in the policy reflects an international trend by governments recognizing the importance of volunteerism and refers to recent statements by Charity Commissioners in the United Kingdom, and the Internal Revenue Service in the United States. The policy statement also emphasizes the importance of volunteerism in Canadian society.

For more information see Canada Revenue Agency *Summary Policy on Volunteerism*, CSP-V02 (May 6, 2008) online: <http://www.cra-arc.gc.ca/tax/charities/policy/csp/csp-v02-e.html>.

New Position by CRA on the Value of a Donated Life Insurance Policy

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

CRA's Interpretation Bulletin, IT-244R3 – *Gifts by Individuals of Life Insurance Policies as Gifts*, sets out CRA's previous policy and interpretation of the *Income Tax Act* (the "ITA") as it relates to gifts by an individual of a life insurance policy to a registered charity or other qualified donee. Paragraph 3 of IT-244R3 provides that the amount of the gift is equal to the value of the policy (the cash surrender value of the policy less any outstanding policy loans) and any accumulated dividends and interest. This valuation method has always been inconsistent with the factors listed in an Income Tax Information Circular, IC 89-3 – *Policy Statement on Business Equity Valuations*, to be considered in valuing a life insurance policy.

In a technical interpretation issued on February 25, 2008, CRA has changed its previous position and indicates that the factors listed in paragraphs 40 and 41 of IC 89-3 should be taken into consideration when determining the eligible amount of a gift and that paragraph 3 of IT-244R3 should now be read taking into account this new position. These factors include such factual issues as the state of health and life expectancy of the insured, any conversion privileges, the replacement value and any other important policy terms. Charities should ensure that any gift acceptance policies or other instructions to staff managing gifts of life insurance are amended to reflect this change in position. For more information, see IT-244R3 at: <http://www.cra-arc.gc.ca/E/pub/tp/it244r3/it244r3-e.html> and IC89-3 at: <http://www.cra-arc.gc.ca/E/pub/tp/ic89-3/ic89-3-e.html>. Unfortunately, the technical interpretation (Document # 2008-026709, dated February 25, 2008) is only available through commercial subscription services or a direct request to CRA.

Canada Revenue Agency Releases Policy Statement on Umbrella Organizations and Title Holding Organizations

by Terrance S. Carter.

On May 6, 2008, the Canada Revenue Agency ("CRA") released a new policy statement entitled *Guidelines for the Registration of Umbrella of Umbrella Organizations and Title Holding Organizations*

(the “Guidelines”) (CPS-026), along with an accompanying Summary Policy (CSP-U03) on the same topic. The Guidelines are a revised form of an earlier form of *Guidelines for the Registration of Umbrella Organizations* that had been released by CRA for comment in July of 2005 and were reviewed in *Charity Law Bulletin* No. 78 available at <http://www.carters.ca/pub/bulletin/charity/index.html>. There have been a number of improvements made to the Guidelines over that which had been proposed in the draft Guidelines in July 2005. A *Charity Law Bulletin* will be forthcoming in a future *Charity Law Update* that will provide a summary and comment on the Guidelines.

For more information, see:

- Canada Revenue Agency Guidelines for the Registration of Umbrella Organizations and Title Holding Organizations, CSP-026 (May 6, 2008) online: <http://www.cra-arc.gc.ca/tax/charities/policy/cps/cps-026-e.html>
- Canada Revenue Agency Summary Policy on Umbrella Organizations and Title Holding Organizations, CSP-U03 (May 9, 2008) online: <http://www.cra-arc.gc.ca/tax/charities/policy/csp/csp-u03-e.html>

Other CRA News

by Jacqueline M. Demczur.

1. The CRA has released a new guide on the excess corporate holdings regime that became part of the *Income Tax Act* and took effect on March 19, 2007. This guide, entitled *Excess Corporate Holdings Regime For Private Foundations* (Guide T2082), is intended to be an easy to understand explanation of the rules of this regime, which also clarifies many terms related to the said regime. In addition to the guide, a document entitled *Excess Corporate Holdings Worksheet For Private Foundations* (T2081) has been released to aid foundations in completing the *Excess Corporate Holdings Worksheet*.
2. In a CRA news release dated May 12, 2008, it was announced that the “CRA” would be providing more than \$2.9 million in new funding to four charitable organizations: Imagine Canada, the Legal Resource Centre of Alberta Ltd., the Canadian Association of the Deaf, and the Canadian Council for International Cooperation. The funding will be used by these organizations to educate and train registered charities to help them meet the regulatory requirements and prevent situations of non-compliance with the *Income Tax Act*.
3. On May 21, 2008, CRA released a non-exhaustive list of model purposes/objects that would be acceptable to the CRA in order to assist organizations that wish to apply to become registered charities or are existing registered charities that wish to amend one or more of their purposes/objects. CRA indicates that the use of the model objects may speed up the decision making processes, as

CRA would not have to discuss at length the wording of a non-standardized object/purpose with the applicants. Instead, CRA would likely only need to consider whether:

- the organization will deliver a public benefit;
- the proposed activities are charitable, will be carried out in a manner allowed by the Act, and will further one of the organization's objects; and
- the organization is appropriately set up.

For more information, see:

- Canada Revenue Agency. *Excess Corporate Holdings Regime For Private Foundations* T2082 (May 9, 2008) online: <http://www.cra-arc.gc.ca/E/pub/tg/t2082/README.html>
- Canada Revenue Agency. *Excess Corporate Holdings Worksheet For Private Foundations* T2081 (May 9, 2008) online: <http://www.cra-arc.gc.ca/E/pbg/tf/t2081/README.html>
- Canada Revenue Agency. *News Release: Government Contributes More Than \$2.9 Million For Innovative Programs to Help Charities*. (May 15, 2008) online: <http://www.cra-arc.gc.ca/newsroom/releases/2008/may/nr080512-e.html>
- Canada Revenue Agency. *Model Objects* (May 21, 2008) online: <http://www.cra-arc.gc.ca/tax/charities/becoming/mod-intro-e.html>

Tax Court of Canada Disallows Donation Tax Credits and Maintains Penalties

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

In *Jackson v. The Queen*, 2008 TCC 188, Bernadine Jackson, along with about 1200 other individuals and with the help of a local tax preparer, included fraudulent charitable donation tax receipts and claimed a charitable donation tax credit on her 2000 and 2001 income tax returns. The charity that purportedly issued the receipts confirmed that it did not receive any donations from Ms. Jackson and did not issue any charitable donation tax receipts to her. When CRA reassessed her 2000 and 2001 income tax returns, it not only disallowed the charitable donation tax credits, but it also imposed interest and penalties on the basis that the charitable donation tax credits were fraudulent. The issue before the Court was whether the imposition of the penalties was justified in the circumstances. On the basis that Ms. Jackson signed her returns and the effect of the tax credits claimed significantly reduced her tax payable, the Court found that although she did not wilfully make false statements, her conduct amounted to gross negligence.

In *Joan Coombs, et al. v. The Queen*, 2008 TCC 289, a number of individuals were involved with an accountant in a scheme that involved making alleged donations to a charity and then somehow getting the money back. The accountant was both the auditor of the charity and related companies, as well as the

purported donors, and it appears from the facts found by the Court that he had a free reign to use the charity as a vehicle to flow money through in order to obtain charitable donation tax receipts.

CRA reassessed the individuals involved and disallowed the charitable donations and assessed interest and penalties. Each of the taxpayers appealed the reassessments, all represented by the accountant who developed the scheme. In reviewing the evidence for each appellant, the Tax Court of Canada determined that although the details of the various schemes employed to justify the issuance of the donation tax receipts were sketchy, in each instance there was no intention on the part of any of the appellants to make a gift to the charity, and any funds that were transferred to the charity were eventually traced out of the charity's hands and to the appellants or persons related to the appellant or the accountant. The Court concluded that the donation receipts were false and that the facts related to each of the appellants that were assessed penalties justified the imposition of the penalties. It is interesting to note that the charity's board of directors do not appear to have been involved in any decision making with regards the donation scheme beyond blindly relying on the accountant, and that as soon as they were made aware of the problems the charity cooperated with CRA and appears to have avoided revocation.

Department of Finance Releases Draft Amendments Regarding Donations of Medicine

By Jacqueline M. Demczur, assisted by Kimberley A. LeBlanc.

On May 16, 2008, in accordance with proposed changes announced in the 2008 Federal Budget, the Ministers of Finance and International Cooperation released draft amendments to the *Income Tax Act* and *Income Tax Regulations* that provide an incentive for Canadian corporations to donate excess inventories of medicine for the purpose of international development. The proposed regulations set out the requirements for the eligibility of a charity to receive donated medicines that qualify the corporate donor for the special deduction introduced in the 2007 Federal Budget. The Department of Finance indicates that under the proposed regulations, in order to be eligible, charities will have to: act in a manner consistent with principles and objectives of the World Health Organization Guidelines for Drug Donations; have expertise in delivering medical donations to the developing world; and implement appropriate policies and practices with respect to the delivery of international development or international humanitarian assistance. The Minister for International Cooperation (or, alternatively, the Minister for the Canadian International Development Agency (CIDA)) will be responsible to determine whether a charity has met all these conditions. The new rules will apply to gifts made on or after July 1, 2008.

For additional information, see the Department of Finance's news release, available online at <http://www.fin.gc.ca/news08/08-038e.html> and the draft amendments and explanatory notes available online at <http://www.fin.gc.ca/drleg/ITAmay08le.html> and <http://www.fin.gc.ca/drleg/ITAmay08ne.html> respectively. Also, see *Charity Law Bulletin* 113 entitled "Federal Budget 2007 – Highlights for Charities" and *Charity Law Bulletin* 135 entitled "Federal Budget 2008 - Highlights for Charities", available at <http://www.carters.ca/pub/bulletin/charity/index.html>.

The Law Society's New "Know Your Client" Requirements Approved as Part of Anti-Terrorism Initiative

by Terrance S. Carter, assisted by Sean S. Carter.

The Law Society of Upper Canada's governing board approved amendments to By-Law 7.1 [Operational Obligations and Responsibilities] on April 24, 2008, to establish client identification and verification regulations for Ontario's lawyers in relation to the anti-terrorism initiative of the federal government. These amendments, effective October 31, 2008, require lawyers to identify and verify the identity of clients in certain circumstances.

The client identification requirements stipulate that lawyers, once they are retained by their client, must obtain certain basic information, such as the client's name, address, telephone number and occupation. Additional information for the identification of organizational clients is required. The more rigorous client verification requirements will be triggered when a lawyer receives, pays or transfers funds on behalf of a client when the funds are not paid to a lawyer by a financial institution, public body or company, or received from the trust account of another lawyer. The type of documentation required to verify the identity of a client in this situation includes a driver's license, birth certificate or passport for an individual client and articles of incorporation or a partnership agreement for an organizational client. The amendments also require legal counsel to keep a record of the information and documents obtained, which would be available to the Law Society to ensure compliance.

These amendments have been adopted in the shadow of more onerous and controversial client identification and record keeping requirements that will encompass the legal profession that were issued as draft regulations in June 2007 by the Minister of Finance as part of the federal government initiative to fight terrorism. These regulations are set to come into force in December 2008, and will impact those lawyers who might, on occasion, be asked by a charity to assist in transferring monies received from the charity as cash through means of the lawyer's trust account to another organization. For further information about the draft regulations, see *Anti-terrorism and Charity Law Alert* No. 14 available at <http://www.carters.ca/pub/alert/ATCLA/ATCLA14.pdf>.

CRA States Its Position Regarding Who Qualifies As a Student for the purposes of Prescribed Universities Outside of Canada

by Esther S.J. Oh.

In CRA document number 2008-0275391C6, dated April 30, 2008, CRA addresses three important questions pertaining to distance education programs and the determination of who qualifies as a Canadian student for the purposes of prescribed universities outside of Canada under subsections 110.1(1)(a)(vi) and 118.1(1)(f) of the *Income Tax Act* (Canada) ("ITA"). Upon confirmation of status as a prescribed university under Schedule VIII of the Regulations of the ITA, Canadian students who attend that school may qualify for an education tax credit for tuition fees paid to that school. With respect to the question of whether the term "student body" includes students enrolled through a distance-learning program, CRA indicates that it does. CRA also clarifies that, in determining whether a student is "from Canada," the said student must qualify as a resident in Canada for purposes of the ITA. Finally, CRA confirms that foreign universities may fulfill the requirement that its student body must "ordinarily include students from Canada" by having Canadian students who are enrolled in distance learning programs while remaining in Canada to study. In other words, foreign universities with Canadian students who are enrolled in distance learning programs while remaining in Canada to study would not be precluded from qualifying for prescribed university status under the ITA, provided that the other requirements are met.

Carters Congratulates Theresa L.M. Man on the successful completion of her Master of Laws Degree

Congratulations to Theresa L.M. Man, a partner with the firm practicing in charity and not-for-profit law with an emphasis on tax issues, on the completion of her Master of Laws degree in tax law at Osgoode Hall Law School this spring.

IN THE PRESS

Feds play tax shelter hardball by Karen J. Cooper.

The Bottom Line, Volume 24 No. 7, June 2008.

[PDF] http://www.carters.ca/news/2008/btmlne/kjc_jun08.pdf

Naturalist bequests property to not-for-profit Rideau Waterway Land Trust by Karen J. Cooper and Doug Lewis.

The Ottawa Citizen, Wednesday, May28, 2008.

[PDF] <http://www.carters.ca/news/2008/ottctzn/kjc0528.pdf>

Canadian Fundraiser eNews reviews the presentation by Terrance S. Carter on “Special Consideration in Gift Planning for Religious Charities” at the Canadian Association of Gift Planners Annual Conference, held in Vancouver on April 24, 2008, in an article entitled “Religious Charities – In some ways, they’re treated differently from others.”

Canadian FundRaiser, Volume 18 No. 9, May 15, 2008.

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=2635>

Linex Legal – Canada Legal Highlights reproduced *Charity Law Bulletin* No. 138 by Terrance S. Carter entitled “CRA Consultation Paper for a Proposed Policy on Fundraising by Registered Charities.”

Linex Legal – Canada Legal Highlights, May 14, 2008.

[Link] http://www.linexlegal.com/content.php?content_id=59994

Inside Internal Control, a newsletter published by First Reference Inc., references *Charity Law Bulletin* No. 138 entitled “CRA Consultation Paper for a Proposed Policy on Fundraising by Registered Charities” by Terrance S. Carter, assisted by Kimberley A. LeBlanc.

Inside Internal Control, Vol. 1, Iss. 4, May 2008.

[Link] www.firstreference.com/past_icl/vol1_issue4.html

Canadian FundRaiser eNews included a link to a paper presented by Terrance S. Carter at the University of Iowa Provost's Forum on International Affairs entitled “The Impact of Anti-terrorism Legislation on Charities in Canada: The Need for Balance.”

Canadian FundRaiser, Volume 18 No. 8, April 30, 2008.

[Link] http://www.canadianfundraiser.com/Newsletter/issue_viewer.asp?Issue_ID=182

RECENT EVENTS AND PRESENTATION MATERIALS

The 15th Annual CAGP-ACPDTM Conference was held in Vancouver B.C. from April 23 - 25, 2008, and included the following presentations:

“Special Consideration in Gift Planning for Religious Charities” by Terrance S. Carter;

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tsc0425.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tsc0425.pdf>

“Considerations in Cross-Border Giving Between Canada and the U.S.” by Theresa L.M. Man with Dennis Waller of the American Cancer Society; and

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tlmdw0425.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tlmdw0425.pdf>

“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.

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/kjc0424.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/kjc0424.pdf>

CAGP-ACPDTM South Saskatchewan RoundTable and LEAVE A LEGACYTM launched LEAVE A LEGACYTM month with a kick-off breakfast and full-day workshop on Thursday, May 1, 2008, in Regina, Saskatchewan, with Terrance Carter, the feature lunch speaker, presenting the following:

“Highlights in Charity Law: The Year in Review,” and

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tsc0501a.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tsc0501a.pdf>

“Due Diligence Issues for Charities and Not-for-Profit Organizations: A Proactive Approach.”

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tsc0501.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tsc0501.pdf>

2008 National Charity Law Symposium (CBA - OBA Joint program), Co-chaired by Terrance S. Carter and Linda Godel, was held in Toronto, Ontario, on Wednesday, May 7, 2008, and included, among others, the following presentations:

“Gifts of Environmentally Sensitive Land: What you Need to Know and How to Use Them” by Karen J. Cooper; and

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/kjc0507.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/kjc0507.pdf>

[Paper] <http://www.carters.ca/pub/article/charity/2008/kjc0507.pdf>

“Taking the Government’s Shillings: Legal and Practical Issues” by Donald J. Bourgeois.

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/djb0507.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/kjb0507.pdf>

Hospitals and Foundations Seminar Series- Healthcare Philanthropy: Check-up 2008 was hosted by Fasken Martineau DuMoulin LLP and Carters Professional Corporation on Wednesday, May 28, 2008, at The Estates of Sunnybrook in Toronto, Ontario, and included the following presentations:

Donation Tax Shelters and Flow-Through Shares

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tlmtsc0528.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tlmtsc0528.pdf>

Recent Update in Charity Law: The Year in Review

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tsc0528a.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tsc0528a.pdf>

Pro-active Legal Audits

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tsc0528.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tsc0528.pdf>

UPCOMING EVENTS AND PRESENTATIONS

Six-Minute Business Lawyer 2008 on June 4, 2008, will include a presentation by Terrance S. Carter on "Reform of Not-for-Profit Company Legislation."

Vitalize 2008 – Annual Provincial Voluntary Sector Conference is being held in Edmonton, Alberta, on June 13, 2008, and will include a presentation from Terrance S. Carter on "Directors' and Officers' Liability: The Essentials and Beyond for Your Non Profit."

Danger to Dabble - Charity Law Hot Spots (Ottawa Joint CLE program), Chaired by Karen J. Cooper, is being held at the HMCS Bytown Naval Officer's Mess in Ottawa, Ontario, on Wednesday, June 18, 2008.

Details available at http://www.ccla.ottawa.on.ca/Events/Events_main.html

CAISAP Regional Professional Development Day – Appleby College is being held on June 25, 2008, with Terrance S. Carter as key note speaker presenting "Highlights in Charity Law: The Past Year in Review."

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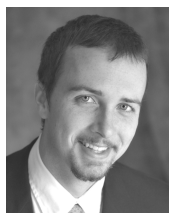
Donald J. Bourgeois – Counsel to Carters in the area of charity and not-for-profit law, governance and fundraising, Mr. Bourgeois is author of *The Law of Charitable and Not-for-Profit Organizations, 1st, 2nd and 3rd Editions*, the *Charities and Not-for-Profit Fundraising Handbook*, *Charities and Not-for-Profit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



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



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.



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 LawTM 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.



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 LawTM* 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*.



Esther S.J. Oh – A partner with the firm, Ms. Oh practices in charity and not-for-profit at Carter's Mississauga office. Ms. Oh is a frequent contributor to www.charitylaw.ca and the *Charity Law Bulletin*, and has spoken at the annual *Church & Charity LawTM* 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.



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*.

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