

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

JUNE 2009 ISSUE

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RECENT PUBLICATIONS AND NEWS RELEASES

The Revised CRA Guidance on Fundraising: Improved but Still Challenging

Terrance S. Carter in *Charity Law Bulletin* No. 169, June 25, 2009.

On June 11, 2009, the Charities Directorate of the Canada Revenue Agency (“CRA”) released its much anticipated Guidance (CPS-028): Fundraising by Registered Charities (the “Guidance”), that applies to fundraising activities by registered charities. The Guidance, which includes 23 pages of additional information that elaborates on the Guidance (the “Additional Information”), replaces CRA’s previous policy on fundraising (CPS-001), entitled “Applicants that are Established to Hold Periodic Fundraisers.”

Readers will recall that CRA released an earlier draft version of the Guidance that was entitled “Consultation on Proposed Policy on Fundraising by Registered Charities” (the “Proposed Policy”), as well as a draft earlier version of the Additional Information that was entitled “Background Information for Proposed Policy on Fundraising by Registered Charities” (the “Proposed Background Information”) in March and June of 2008, respectively, in order to consult with the charitable sector on their contents before releasing them in final form. The major impetuses for the creation of the Proposed Policy was to respond to the media and general public’s increasing demand for accountability with regard to charitable fundraising. The Proposed Policy was even covered in a front-page article in the *Toronto Star* shortly after it was released in May 2008. The Guidance has now been in refinement for over a year, and given the importance of fundraising to the charitable sector, its release has been closely followed by most stakeholders in the sector. However, while the Guidance represents a significant improvement over the Proposed Policy and the Proposed Background Information, it will likely prove to be challenging for charities to comply with.

This *Charity Law Bulletin* summarizes the content of the Guidance, emphasizing some of the major changes from its earlier draft versions, and comments on the challenges that charities may face in attempting to comply with the Guidance when carrying out their fundraising programs.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb169.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb169.htm>

Bill C-4, the new Canada Not-For-Profit Corporations Act, Has Passed

Jacqueline M. Demczur

On June 22, 2009, the Standing Senate Committee on Banking, Trade and Commerce made its Third Report back to the Senate and recommended no amendments to Bill C-4, the new *Canada Not-for-Profit*

Corporations Act. As a result, Bill C-4 passed third reading in the Senate on June 23, 2009 and received royal assent on the same day. The provisions of this new Act though are not yet in force, and will only come into force on a day or days still to be fixed by order of the Governor in Council.

However, the Committee's Report did raise two potential problems in relation to Bill C-4. First, it was indicated that subsection 180(1) states that, in order to be an accountant for a corporation under this Act, the accountant must be a member in good standing of an institute or association of accountants incorporated by or under an Act of the legislature of a province. In addition to this, subsection 180(1)(b) states that the accountant must also meet any qualifications stipulated by provincial law. It is feared by many that this will impede "members to perform financial reviews of not-for-profit corporations both within and across certain provinces." The Committee emphasized the need for competition in the Canadian marketplace and the inter-provincial mobility of accountants, and urged the provinces to insure that this subsection does not become a barrier.

The second concern raised by the Committee was that Part Nine of Bill C-4 imposes an explicit duty on directors to act honestly and in good faith in the performance of their duties. The Committee indicated that while the general imposition of such an objective standard of diligence for directors, together with a due diligence defence, is a general improvement over the current *Canada Corporations Act*, which contains no clear standard of diligence and thereby results in a subjective duty of care at common law, it is concerned that the proposed standards of diligence are so high as to potentially discourage volunteers from acting as directors of not-for-profit corporations. This objective standard of care for directors is identical to the one long set out in the *Canada Business Corporations Act*. It is odd that the Committee would have this concern, as the imposition of an objective standard of care in Bill C-4 should be welcomed by directors of corporations that are either established or continued under this new Act, as it should result in a minimization of their potential liability exposure as directors.

Bill C-4 has been the topic of previous Charity Law Bulletins, with updates on its progress over the years outlined in various Charity Law Updates. As a result of its recent passage, the new Act represents the first substantive changes in the law governing federal not-for-profit corporations in over 90 years.

For more information, see Bill C-4 online at:

http://www2.parl.gc.ca/HousePublications/Publication.aspx?Language=E&Parl=40&Ses=2&Mode=1&Pub=Bill&Doc=C-4_3; as well as *Charity Law Bulletin* No. 139 summarizing the earlier Bill C-62 entitled "New *Canada Not-for-Profit Corporations Act* and its Impact on Charitable and Non-Profit Corporations," available at <http://www.carters.ca/pub/bulletin/charity/2008/chylb139.pdf>.

Canada Revenue Agency Enforcement Actions

Karen J. Cooper

In June 2009, CRA revoked the charitable status of two organizations for participating in tax shelter arrangements and successfully prosecuted a tax preparer for fraud and tax evasion in relation to false donation receipts.

Effective June 6, 2009, CRA revoked the charitable status of **Healing and Assistance Not Dependence Canada**, an Ottawa-area based organization. This action by CRA resulted from an audit that determined that the organization participated in a tax shelter arrangement with Canadian International Aid Program. CRA also determined that the organization completely restructured its operations after several years of dormancy, by making wholesale changes to its name, governing purposes, and board of directors in 2007. In CRA's view, this restructuring was intended to facilitate the organization's entrance into the tax shelter arrangement, allowing the program to flow seamlessly after the revocation of the organization's predecessor. CRA's News Release of this action is available at <http://www.cra-arc.gc.ca/nwsrm/rlss/2009/m06/nr090608-eng.html>

Also effective on June 6, 2009, CRA revoked the charitable status of **Living Waters Ministry Trust** of London, Ontario ("Living Waters"). A CRA audit determined that Living Waters Ministry Trust issued over \$41.6 million in receipts as part of its participation in a tax shelter arrangement. According to CRA, Living Waters, in turn, directed \$40.7 million of the cash to another registered charity also participating in the arrangement and the vast majority of the cash sent to the other participating charity was subsequently paid to the promoters of the tax shelter arrangement. CRA concluded that Living Waters was operating for the non-charitable purpose of promoting a tax shelter arrangement and for the private benefit of the tax shelter promoters. CRA's News Release of this action is available at <http://www.cra-arc.gc.ca/nwsrm/rlss/2009/m06/nr090608b-eng.html>.

On June 2, 2009, Paul Leo-Mensah of Etobicoke, Ontario, pleaded guilty to one count of fraud over \$5,000.00, and two counts of tax evasion. Mr. Leo-Mensah was sentenced to time served (he was arrested in July 2008) plus one day and fined \$145,760.00. This investigation was part of *Project Trident*, which is a CRA-wide enforcement project that is targeting identity theft, charities-related fraud, and tax preparer fraud. CRA's investigation revealed Mr. Leo-Mensah provided his clients with false charitable donation receipts totalling \$11,699,104.00 from a number of churches and similar charitable organizations. He prepared and falsified 801 income tax returns for approximately 300 different individuals. In doing so, these individuals understated their federal tax payable. As a result, the CRA issued refunds totalling \$3,275,749.00 based on the false figures. He collected over \$972,630.00 in fees from his clients once the refunds were received, and paid a portion of his fees to associates, including officials of the charitable organizations. He further retained approximately \$561,693.00 that he did not

declare as income in 2004 and 2005. CRA's News Release of this prosecution is available at <http://www.cra-arc.gc.ca/nwsrm/cnvctns/on/on090602-eng.html>.

Charity Deregistered For Carrying On an Unrelated Business

Theresa L.M. Man

On May 6, 2009, the Federal Court of Appeal upheld the Minister of National Revenue's decision to revoke the charitable status of The House of Holy God. As a result of a 2006 Canada Revenue Agency audit of the organization, the Minister issued a notice of intention to revoke the charitable status of the organization in 2007 for operating an unrelated business by having "solely engaged in the business of producing and selling maple syrup and maple syrup products."

A charity can carry on a related business provided that it is either (1) linked to the charity's purpose and subordinate to that purpose or (2) run substantially by volunteers. In this case, the Court found that the organization failed to meet either test.

In that regard, the Minister took the position that the maple syrup business was not linked to the objects of the organization. The Court rejected the organization's argument that there is a direct relationship between its charitable objects and the activities of food production. The Court found that the record before it did not contain any evidence to show that the carrying on of a maple syrup activity is an element of religious doctrine, or that the organization carried on any teaching activities.

The Minister also took the position that the maple syrup business was not run substantially by volunteers, because the directors of the organization received remuneration for their employment in the maple syrup business. The Court did not address this point.

The House of Holy God argued that the maple syrup business was a related business because the profit generated from the business was deposited in its Rainbow Fund Raising Account for use by the organization for the construction of a community centre in the future. However, in light of the Court's decision in 2003 in the *Earth Fund* case (2002 FCA 498), the Court rejected the organization's argument because the profit designation test is irrelevant when determining whether an activity is a related business.

To review a copy of the decision *The House of Holy God v. Attorney General of Canada* (2009), FCA 148 (FCA) see <http://decisions.fca-caf.gc.ca/en/2009/2009fca148/2009fca148.html>.

New Canada Survey of Giving, Volunteering and Participating Released

By Jennifer M. Leddy

Data and findings from the 2007 Canada Survey of Giving, Volunteering and Participating (“CSGVP”) were recently released. The CSGVP is conducted every three years by Statistics Canada. It is the largest survey of its kind in Canada and helps explain how and why Canadians engage in helping their communities.

The results indicate that from 2004, which was when the previous survey was undertaken, the rates of donating, volunteering and helping in Canada are generally the same. However, there has been some growth in the total value of donations, the average size of donations and total hours volunteered, based on a comparison of statistics from 2004 and 2007:

- \$10 billion were donated, an increase of 12% or \$1.1 billion;
- the average donation was \$437, an increase from \$400;
- 2.1 billion hours were volunteered, a 4.2% increase; and
- the average number of hours volunteered was 166, which is about the same as before.

The CSGVP also indicates that the majority of giving continues to come from a disproportionately small segment of the Canadian population: 21% of Canadians account for 82% of the total value of donations, and 12% of Canadians account for 78% of all hours volunteered. Those who tend to give the most are older, religiously active, married or widowed and have more formal education and higher household incomes.

The full report of the CSGVP is available from Imagine Canada at:

<http://www.givingandvolunteering.ca>.

Meaning of Gift - Fundraising Strategy

Karen J. Cooper

In a recent technical interpretation (Document #2009-031403, 25 May 2009), CRA considered the meaning of a gift in the context of a fundraising strategy. CRA considered a situation wherein an individual posts information on a website operated by a taxpayer, the information is purchased by a third party for a fee, and the proceeds net of the taxpayer’s commission are sent to a registered charity of the individual’s choice. The taxpayer sets the sales price and the amount to be transferred to the charity and that the individual posting the information on the website will not be otherwise entitled to receive any proceeds from the sale of the information. In the technical interpretation, CRA repeats its view that at common law a *bona fide* gift is a voluntary transfer of property from a donor, who must freely dispose of his or her property, to a donee, who receives the property given with no right, privilege, material

benefit or advantage conferred on the donor or any person designated by the donor in exchange for the donor making the gift. Further, according to CRA, a charitable gift must be made out of affection, respect, charity or like impulses, and not from the constraining forces of any moral obligation or legal duty. CRA concludes that if the individual has no legal entitlement or right to receive proceeds from the sale, it is not possible for the individual to voluntarily choose to transfer the proceeds to a charity and as such, a gift has not been made by the individual for purposes of subsection 118.1(3) of the *Income Tax Act*.

Technical Interpretations are only available through commercial subscription services or a direct request to CRA.

Canada's Non-Profit Maze. Wellesley Institute Releases Survey Concerning Non-Profit Regulation

By Terrance S. Carter

A recent survey released by the Wellesley Institute in May 2009, entitled *Canada's Non-Profit Maze*, details the cumbersome and outdated regulation that impedes charities and non-profits from adapting to new demands and changing circumstances. The survey paints a picture of a struggling sector that has had to carry the burden of increased regulation while at the same time deal with increased demand for support resulting from the economic recession. The survey discusses how the sector has struggled to obtain financial help from government, charitable donations, as well as seeking to earn income on its own. All of these avenues for generating revenue are accompanied by an increasing degree of regulation, "and when organizations try to use all three funding sources, they are too often thwarted by the regulatory maze." The survey concludes that "...sector regulation and legislation are so complex that even senior third sector leaders do not understand it well (apart from a handful of charity law lawyers)." The authors of the survey call for regulatory reform and more engagement by government with the non-profit sector. This survey constitutes an important report on the struggles faced by the sector and should be read by all those who are concerned about the increasing complexity involving the regulation of charities and non-profits in Canada.

See more at <http://wellesleyinstitute.com/files/Canada%27s%20Non-Profit%20Maze%20report.pdf>.

Probationary Employees: What Employers Need to Know

Barry W. Kwasniewski in *Charity Law Bulletin* No. 168, June 24, 2009.

Many charities and non-profit organizations prefer to hire new employees on a "probationary" basis in order to assess their suitability for the position. This *Charity Law Bulletin* discusses the rights and duties of employers with respect to these probationary employees, and provides some guidance concerning

how to properly implement the probationary period in order to assist in protecting the employer from potential liability.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb168.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb168.htm>

New CRA Releases for Charities

Terrance S. Carter

New CRA Toolbox for Directors, Officers, and Volunteers

To help charities meet their obligations under the *Income Tax Act*, the Charities Directorate has put together a page with links to various “key resources” for directors, officers and volunteers of charities. These resources are there to help individuals who manage the day-to-day operations of their charity in order assist them in maintaining their organization’s charitable registration. The links, available online at <http://www.cra-arc.gc.ca/tx/chrts/prtng/tlbx-eng.html>, include:

- Basic Guidelines for Maintaining Charitable Registration (Checklist)
- Links to important information on the Charities and Giving Web pages
- Sample information return, financial statements and worksheets
- Sample official donation receipts
- Glossary

Gifts to Certain Charitable Organizations Outside Canada Since January 1, 2000

The Charities Directorate has updated *Attachment to IC84-3R5, Gifts to Certain Charitable Organizations Outside Canada* (available at <http://www.cra-arc.gc.ca/E/pub/tp/ic84-3r5-attach/README.html>), which lists the gifts that Her Majesty in right of Canada has made to charitable organizations outside Canada since January 1, 2000 for the purposes of determining qualified donees under the *Income Tax Act*.

Protect Your Intellectual Property on Facebook

by U. Shen Goh.

Charities and not-for-profit organizations should consider taking pro-active steps to protect their intellectual property (name, brand, trade-mark) on Facebook. Facebook announced on June 9, 2009, that its members can register personalized usernames on a first-come-first-served basis starting June 13, 2009, but non-members will have to register as members and wait until June 28, 2009.

Even without becoming a member and registering a personalized name, charities and not-for-profit organizations can still take other pro-active steps to protect their intellectual property on Facebook:

- Submit all registered trade-marks with Facebook by filing the Preventing the Registration of a Username form at http://www.facebook.com/help/contact.php?show_form=username_rights in order to prevent a third party's registration of the registered trade-marks as a username.
- Report infringing usernames to Facebook by filing the Notice of Intellectual Property Infringement (Non-Copyright Claim) form at http://www.facebook.com/copyright.php?noncopyright_notice=1 in order to report a third party's registration of a username that infringes your organization's name, brand, trademarks, etc.

It should be noted that with both instances above, the trade-mark must be registered (*e.g., with the Canadian Intellectual Property Office or the United States Patents & Trademarks Office*), so Facebook will not accept submissions of unregistered trade-marks. This can be done immediately, as there is no timeline or membership requirement for doing so.

For more information, see the related blog at <http://blog.facebook.com/blog.php?post=90316352130> and FAQ posted at <http://www.facebook.com/help.php?page=896>.

Gifting Artwork from an Artist's Inventory

Karen J. Cooper

CRA was recently asked to provide its comments with respect to the following questions (Document #2008-030487, 30 March 2009):

1. Can a donation receipt for a charitable gift be issued to a person other than the donor?
2. What are the consequences of gifting art to an individual so he or she can in turn gift to a registered charity?
3. Can artwork from an artist's inventory be transferred on a tax deferred basis to a spouse?
4. What are the consequences of gifting artwork from an artist's inventory to a registered charity?

In reply, CRA first confirmed that a charitable donation receipt can only be issued to the actual donor. Secondly, CRA stated that if a person is given a work of art and is directed to transfer the property to a charity, the transfer of property to the charity will not qualify as a gift because the transfer would not be voluntary and therefore not meet the common law definition of a gift (see above for CRA position on this). In this situation, the person will not be entitled to a tax credit with respect to the donation. Thirdly, CRA explained that subsection 73(1) of the ITA permits tax deferred transfers between spouses of capital property if the transfer is considered a "qualifying transfer" as defined in subsection 73(1.01) of

the ITA, which definition does not include a transfer of inventory. Accordingly, when an artist makes a gift of inventory to his spouse or to a charity, subject to the exception below, there will be a disposition of that inventory for an amount equal to the fair market value of that inventory. This amount will have to be included in the artist's income and will be subject to income tax. Where transferred to a spouse, the spouse may subsequently gift the same property to a registered charity and receive an official donation receipt for the eligible amount of the gift. Finally, CRA indicated that if an artist makes a gift directly to a registered charity of a work of art that is in his or her inventory, the individual may designate an amount under subsection 118.1(7) of the ITA which will be deemed to be the individual's proceeds of disposition and the fair market value of the gift for Canadian tax purposes. The designated amount cannot be greater than the fair market value of the property, nor less than its cost amount.

For a more detailed explanation of CRA's views with respect to gifts by artists see *IT288R2 - Gifts of Capital Properties to a Charity and Others* available at <http://www.cra-arc.gc.ca/E/pub/tp/it288r2/README.html>. Technical Interpretations are only available through commercial subscription services or a direct request to CRA.

New Federal Legislation Would Allow Terror Victims to Sue Perpetrators and Supporters of Terrorism Offences, Including Some Foreign States

Sean S. Carter

On June 2, 2009, the federal government introduced Bill C-35, *An Act to deter terrorism, and to amend the State Immunity Act* ("Bill C-35"), otherwise known as the *Justice for Victims of Terrorism Act*. Bill C-35 proposes to create a new cause of action against perpetrators and supporters of terrorism and lifts state immunity for certain foreign states designated as supporters of terrorism by the federal Cabinet. Bill C-35 is still in its First Reading in the House of Commons and the current version of the legislation is available at: http://www2.parl.gc.ca/content/hoc/Bills/402/Government/C-35/C-35_1/C-35_1.PDF.

Bill C-35 would allow any person who has suffered loss or damage due to acts of terrorism punishable under the *Criminal Code* to sue individuals and organizations that were involved in supporting or undertaking those activities, which could include charities and non-profit organizations. The specified *Criminal Code* offences for which an individual or organization may be sued include the controversial "financing of terrorism" under s. 83.02 and "facilitating terrorist activity" under s. 83.19(1). Under the current version of the legislation, the plaintiff could bring the lawsuit regardless of whether the terrorism offence or the loss or damage incurred took place in Canada or internationally.

In addition, under Bill C-35's proposed amendments to the *State Immunity Act*, a foreign state could also be sued for supporting certain terrorist offences by the victims of the acts, if that state is designated as a supporter of terrorism by the Cabinet. A foreign state would be listed as a supporter of terrorism if the

Cabinet is satisfied “that there are reasonable grounds to believe that the foreign state supported or supports terrorism.” There is no such list of states that support terrorism at this time and there has been no indication from the government which states it would list.

ACLU Report and President Obama’s Speech Call for Change to Current U.S. Terrorist Financing Regime to Protect Muslims’ Religious Practice

Terrance S. Carter and Sean S. Carter

On June 16, 2009, the American Civil Liberties Union (“ACLU”) released its report, *Blocking Faith, Freezing Charity: Chilling Muslim Charitable Giving in the “War on Terrorism Financing”* (“Report”), which documents the impact of U.S. government actions on American Muslims’ ability to profess and practice their religion through charitable giving, known as “zakat”. The Report is available online at: <http://www.aclu.org/intlhumanrights/nationalsecurity/39849pub20090616.html>.

The Report is critical of the recent policies of the U.S. Treasury Department and finds that U.S. “(t)errorism financing laws are overly broad and lack procedural safeguards that would protect American charities against government mistake and abuse”. The Report warns that under the current legislative and administrative terrorist financing regime, “charities run the risk of irreversible harm on the basis of unsubstantiated evidence and without even basic due process protections.”

The Report was released just a few weeks after a June 4, 2009 speech in Cairo, Egypt by U.S. President Barack Obama, during which he addressed the problems facing Muslims who are trying to practice the charitable giving aspect of their faith, stating:

“Freedom of religion is central to the ability of peoples to live together. We must always examine the ways in which we protect it. For instance, in the United States, rules on charitable giving have made it harder for Muslims to fulfill their religious obligation. That’s why I’m committed to working with American Muslims to ensure that they can fulfill zakat.”

President Obama’s speech and the ACLU Report are important recognitions of the identifiable impact that terrorist financing regimes can have on charitable giving and operations worldwide, particularly for religious charities. U.S. policy on this issue is important to note, particularly because U.S. policy is often a driving force in setting international standards through multi-lateral policy making institutions, such as the Financial Action Task Force.

IN THE PRESS

International Journal of Civil Society Law references *Anti-terrorism and Charity Law Alert* No. 17 as a resource regarding CRA's Anti-Terrorist Checklist for Charities.

IJCSL Newsletter, Vol. 6, Iss. 6, June 2009.

[Link] http://www.iccsl.org/pubs/09-06_IJCSL-N.pdf

In Brief – Federal nonprofit bill survives second reading references a contribution in the May 2009 *Charity Law Update* by Jacqueline M. Demczur.

Canadian Fundraising & Philanthropy eNews, Vol. 19, No. 11, June 15, 2009.

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=3013>

RECENT EVENTS AND PRESENTATIONS

Healthcare Philanthropy: Check-Up 2009, hosted by Carters Professional Corporation and Fasken Martineau DuMoulin LLP, was held at The Estates of Sunnybrook in Toronto, Ontario, on June 11, 2009, and included the following presentations:

“Highlights in Charity Law: The Year in Review” by M. Elena Hoffstein of Fasken Martineau and Terrance S. Carter of Carters;

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/tscmeh0611.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/tscmeh0611.pdf>

“Understanding Gifts of Real Estate and How to Develop Them” by Karen J. Cooper of Carters;

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/kjc0611.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/kjc0611.pdf>

“The New CRA Proposed Fundraising Policy: What it Means to Your Hospital and Foundation” by Laura West of Fasken Martineau;

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/lw0611.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/lw0611.pdf>

“Encroachments on Enduring Property” by M. Elena Hoffstein of Fasken Martineau; and

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/meh0611.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/meh0611.pdf>

“Charity, Business and Profit: A Contradiction in Terms?” by Theresa L.M. Man of Carters.

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/tlm0611.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/tlm0611.pdf>

UPCOMING EVENTS AND PRESENTATIONS

The Institute of Chartered Accountants Professional Development Seminars will include a presentation by Karen J. Cooper in Ottawa, Ontario, on July 9, 2009 entitled “Current Issues Under the *Income Tax Act* Affecting Charities.”

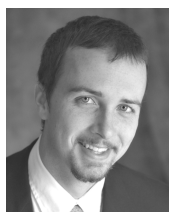
Details at https://ebusiness.icao.on.ca/pd/pdCourseFilter_Detail.aspx?coursecode=23301OT0.

CONTRIBUTORS

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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.



Sean S. Carter – Called to the Ontario Bar in 2009, Mr. Carter is a graduate of Osgoode Hall Law School. Sean articulated with Fasken Martineau DuMoulin LLP during the 2008-2009 term and was a research assistant at Carters for several years, during which time he gained considerable experience writing on anti-terrorism law, including publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Law Times*, *Charity Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*.



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



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



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



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Jennifer M. Leddy – Ms. Leddy joined Carters' Ottawa office to practice charity and not-for-profit law following a distinguished career in both private practice and public policy. Her experiences include acting as a legal and policy advisor to the Canadian Conference of Catholic Bishops; and working with the Charities Directorate of the Canada Revenue Agency on the proposed "Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose." Ms. Leddy was also a co-director of the Catholic Organization for Life and Family, and a member of the Joint Regulatory Table of the Voluntary Sector Initiative on the legislative and regulatory environment of the sector.



Theresa L.M. Man – A partner with Carters, Ms. 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, Ms. 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*.



Jeremy I. Tam – Jeremy graduated from the University of Western Ontario, Faculty of Law. Prior to his legal studies, he graduated with an Honours Bachelor of Arts from the University of Toronto, focusing on Urban Studies, History, and Sociology. Outside of law school, Jeremy gained experience as a summer student at two Hong Kong law firms, interning at International Justice Mission Canada, researching and writing for Pro Bono Students Canada, and serving as President of the UWO Christian Legal Fellowship.



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