

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

### MARCH 2009 ISSUE

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## **RECENT PUBLICATIONS AND NEWS RELEASES**

### **Managing Endowments During Difficult Financial Times**

*by Terrance S. Carter in Charity Law Bulletin No. 161, March 26, 2009.*

Many charities, and in particular foundations, that have established endowment funds are currently concerned about the impact caused by the recent downturn in the economy with regards to their reduced ability to meet their disbursement quota requirements under the *Income Tax Act* (Canada) (the "Act"). This *Charity Law Bulletin* provides some general thoughts with regards to what can be done when a charity has insufficient income from an endowment fund to meet its disbursement quota under the Act.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb161.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb161.htm>

### **Excess Business Holdings Rules and the 2008 & 2009 Federal Budgets**

*by Theresa L.M. Man, M.Mus., LL.B., LL.M.*

Bill C-10 was introduced on January 27, 2009, to implement the proposed changes contained in the 2009 federal budget. Bill C-10 received royal assent on March 12, 2009. Also contained in Bill C-10 are the changes to the excess business holdings rules affecting private foundations that were contained in the 2008 federal budget. By way of background, the draft changes to the excess business holdings rules were first released on July 14, 2008 for consultation. A Notice of Ways and Means Motion to implement these proposed changes was tabled in Parliament on November 28, 2008, but Parliament was prorogued on December 4, 2008. For a summary of the proposed changes contained in the 2008 budget, see *Charity Law Bulletin* No. 135 at <http://www.carters.ca/pub/bulletin/charity/2008/chylb135.pdf>.

Bill C-10 is available at

<http://www.parl.gc.ca/legisinfo/index.asp?Language=E&Chamber=N&StartList=A&EndList=Z&Session=22&Type=0&Scope=I&query=5697&List=toc-1>.

### **Avoiding Director's Liability in Troubled Economic Times**

*by Karen J. Cooper, assisted by Diem N. Nguyen, in Charity Law Bulletin No. 162, March 27, 2009.*

During troubled economic times, it is sometimes tempting for corporations, both not-for-profit and for-profit, to ignore their statutory obligations to remit certain amounts to the Crown in favour of meeting other financial obligations. However, corporations and their directors and officers who do so place both the organization and themselves at significant risk. Contrary to a widely held misconception that directors' liability does not apply to directors of not-for-profit corporations, Canada Revenue Agency

(“CRA”) has recently reaffirmed that the liability for source deductions applies to all directors in both profit and not-for-profit organizations.

There are a large number of federal and provincial statutes that establish specific offences and penalties for acts and omissions committed by directors and officers of corporations. The reasoning behind imposing this direct liability on corporate directors and/or officers for the corporation’s failure to abide by certain statutory requirements is that in order for the corporation to feel the full weight of the law, directors and officers must be exposed to the same liability of the corporation. This *Charity Law Bulletin* explores the basis for director’s liability for unremitted source deductions and G.S.T pursuant to federal legislation in the context of the recent CRA technical interpretation.

**Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb162.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb162.htm>

## **CRA Issues Revised Summary Policy on Transfer of Charitable Assets on Dissolution**

*by Jacqueline M. Demczur, B.A., LL.B.*

On March 9, 2009, the Charities Directorate, Canada Revenue Agency (“CRA”) issued a revised summary policy on dissolution clauses of charities. In this revised policy (CSP -D15), the Charities Directorate confirms that registered charities can only transfer their remaining assets to qualified donees upon dissolution, thereby requiring all charities to have dissolution clauses to this effect, or reasonable variations of the same, included in their governing documents. Under the *Income Tax Act* (Canada) (“Act”), qualified donees are organizations that can issue official donation receipts for gifts that individuals and corporations make to them. They include among others, registered charities, registered Canadian amateur athletic associations, Canadian municipalities, the United Nations and its agencies, prescribed universities and Her Majesty in right of Canada or a province.

The new CRA summary policy clarifies that where a registered charity has received a Notice of Intention to Revoke Its Charitable Status, the registered charity can only transfer its assets to an eligible donee during the winding up period. Eligible donees under the Act are registered charities that: are not subject to a suspension of receipting privileges; are not subject to a security certificate under anti-terrorism legislation; have no unpaid tax liabilities; have filed all requisite information returns; and have boards of directors where the majority of members deal at arms-length with the members of the revoked charity’s board of directors.

## **Gifts of Capital Property by Will**

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

In a recent technical interpretation regarding gifts of capital property by will (CRA Document number 2008-027364, dated February 4, 2009), CRA confirmed that proposed subsections 118.1(5.4) and (6) as contained in Bill C-10 will override the application of paragraph 70(5)(a) of the *Income Tax Act*. Proposed subsections 118.1(5.4) and (6) provide that where a Canadian resident individual dies making a bequest of a capital property by his will to a registered charity and the fair market value (“FMV”) of the capital property immediately before the individual’s death exceeds its adjusted cost base (“ACB”), the individual’s legal representative can designate in the deceased’s terminal income tax return an amount between the FMV and the ACB which will be deemed to be the individual’s proceeds of disposition of the capital property, and for the purpose of proposed subsection 248(31), the FMV of the gift. Paragraph 70(5)(a) deems each capital property owned by a deceased taxpayer to have been, immediately before his or her death, disposed of by the deceased taxpayer for proceeds of disposition equal to its FMV immediately before his or her death. CRA notes that paragraph 70(5)(a) is a general provision and states that it is its view that it is the amount that is designated by the legal representative pursuant to subsection 118.1(6) that would be used in calculating the amount of the capital gain arising on the deemed disposition of the gifted property to be included in the individual’s final return.

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

## **Monitoring Employee Computer Use Raises Privacy Concerns**

*by U. Shen Goh in Charity Law Bulletin No. 160, March 26, 2008*

Back in the days when employees spent time at the water fountain socializing with colleagues while neglecting work, it was easy for management to see and address the problem immediately. These days, however, if employees spend time on the computer surfing the internet or sending personal emails while neglecting work, it is difficult for management to ascertain and handle the problems in a timely fashion. While the answer may appear simple enough (*e.g.*, monitor the computers), the question is how to do so in a respectful and legal manner.

There is a delicate balance between an employee’s expectation of privacy and an employer’s expectation of accountability. This balance becomes even more challenging for charities and non-profit organizations, especially churches and other religious organizations that may hold their employees to a higher moral and ethical standard than is expected in the rest of society. Where this balance should lie and how it should be implemented is the focus of this *Charity Law Bulletin*.

**Read More:**[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb160.pdf>[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb160.htm>**Employment Contracts for Charities and Non-Profit Organizations***by Barry W. Kwasniewski in Charity Law Bulletin No. 159, March 26, 2008*

The relationship between an employer and each of its non-union employees is contractual, which contract of employment may be either verbal or written. Sometimes, only some of the contract terms are in writing. Increasingly, employers and employees of charities and non-profit organizations are recognizing the benefits of having a written employment contract in place that sets out all of their respective rights and obligations during both the tenure of employment and upon termination of employment. The purpose of this *Charity Law Bulletin* is to discuss the benefits of written employment contracts from the standpoint of both the employer and the employee of charities and non-profit organizations.

**Read More:**[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb159.pdf>[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb159.htm>**CRA Updated Topics on Applying for Registration***by Jennifer M. Leddy, B.A., LL.B.*

On March 19, 2009, the Charities Directorate of the Canada Revenue Agency updated a number of topics on the “Applying for Registration” section of its website. The topics are:

- 1) Types of Registered Charities (Designations): CRA’s designation of a registered charity as a *charitable organization, public foundation or private foundation* depends on the charity’s structure, source of funding and mode of operation;
- 2) Forms and publications: consists of T2050, Application to Register a Charity under the Income Tax Act, (updated 2008-12-10); T1189, Application to Register a Canadian Amateur Athletic Association Under the Income Tax Act (updated 2007-04-24); T4063, Registering a Charity for Income Tax Purposes (updated 2008-12-10); RC4108, Registered Charities and the Income Tax Act (updated 2002-05-01); RC4106, Registered Charities: Operating Outside Canada (updated 2000-10-16);
- 3) Factors That Will Prevent An Organization From Being Registered: identifies and briefly explains these factors – non resident organizations, non charitable purposes, gifts to non qualified donees, personal benefits, private benevolence, political purposes, business activities, activities and that are illegal or contrary to Canadian public policy;

4) Other Organizations That Can Be Registered: identifies criteria for registration as a *Canadian Amateur Athletic Association* and factors that will block registration; sets out the two step process for designation by the Minister of Heritage as a *National Arts Service Organization* and registration by CRA; and

5) Questions and Answers: poses and briefly answers questions relating to costs, model objects, length of process (3-4 months if application properly completed), re-registration, the Annual Information Return, provincial/territorial requirements, draft purposes and activities, proposed budget, number of directors, lending of charitable number.

The relevant page of CRA's website can be found at <http://www.cra-arc.gc.ca/tx/chrts/whtsnw/menu-eng.html>.

### **eBay Decision and Charities' Foreign Activities**

by *Theresa L.M. Man, M.Mus., LL.B., LL.M.*

The *eBay Canada Ltd. v. Minister of National Revenue* decision released by the Federal Court of Appeal on November 7, 2008, may provide some assistance on the issue of record-keeping by charities that conduct activities outside of Canada. In the eBay case, the Minister sought information held by eBay's parent companies stored on their servers located in the U.S. concerning persons who are active in selling through eBay. eBay has access to the information through its computer terminals in Canada, but the information is not owned by eBay and has not been downloaded by eBay. The court held that the records are not "located" outside of Canada and is not "foreign-based information" for purposes of section 231.2 of the *Income Tax Act*. Therefore, information stored on servers outside of Canada is recognized as information located in Canada if the information is readily accessible electronically to the Canadian organization.

Registered charities may conduct foreign activities outside of Canada through their own staff and volunteers, or through third party entities, such as agents, contracts, partners, etc. CRA requires a registered charity that conducts foreign activities to keep detailed books and records at the charity's address in Canada concerning such foreign activities. CRA's current policy provides that records kept outside Canada and accessed electronically from Canada are *not* considered to be records in Canada.

In light of the eBay decision, records pertaining to a registered charity's foreign activities stored on servers outside of Canada should meet CRA's requirement of keeping records in Canada, as long as the charity has ready access to such records electronically. It would appear that the eBay decision would be a relief to the record keeping requirements of those registered charities that conduct foreign activities through its own staff and volunteers located in the charities' foreign offices or through third parties that operate closely with the Canadian registered charities in question. However, where registered charities

conduct foreign activities through arm's length third parties, the application of the eBay case may be limited because it is doubtful that the registered charities would have ready access to information stored on the arm's length third parties' servers. The eBay decision is available at <http://decisions.fca-caf.gc.ca/en/2008/2008fca348/2008fca348.html>.

## **Development of Financial Reporting Standards for Canadian Not-for-Profit Organizations**

*by Terrance S. Carter, B.A., LL.B.*

The Canadian Accounting Standards Board ("AcSB"), in recognizing the unique needs of financial reporting strategies applicable to not-for-profit organizations (including charities), is currently soliciting comments from not-for-profit stakeholders on how accounting standards may address the special needs of the sector.

This initiative is part of a broader AcSB program to reform accounting principles in Canada, replacing existing generally accepted accounting principles with International Financial Reporting Standards ("IFRSs") for publicly accountable enterprises, as well as developing separate standards for private enterprises that are tailored for Canada. Both types of reporting standards may be applicable to not-for-profits in Canada. The AcSB has agreed that the IFRSs may be applied by not-for-profit organizations if those standards meet the needs of their financial statement users. Furthermore, the AcSB has also agreed to consider permitting private enterprise standards to be used if additional standards are established to address the unique circumstances of not-for-profits. Alternatively, existing public sector accounting standards may be appropriate for some not-for-profits. Given the variety of possibilities, the views of not-for-profit stakeholders are highly important to developing an overall approach for not-for-profit financial reporting standards.

For more information on these issues and how to submit your comments, please refer to the Invitation to Comment at [http://www.acsbcanda.org/index.cfm/ci\\_id/48584/la\\_id/1.htm](http://www.acsbcanda.org/index.cfm/ci_id/48584/la_id/1.htm). Comments will be accepted until June 30, 2009.

## **Groups Seek Intervenor Status in Christian Horizons Appeal**

*by Barry W. Kwasniewski, B.B.A., LL.B.*

The appeal by Christian Horizons of the decision of the Human Rights Tribunal of Ontario, which found that it had infringed the rights of one of its employees under s. 5 of the *Ontario Human Rights Code*, is garnering interest among various religious and non-religious organizations. *Church Law Bulletin* No. 22, entitled "The Christian Horizons Decision: A Case Comment by Registered Charities," provides a summary of the decision and is available at <http://www.carters.ca/pub/bulletin/church/2008/chchlb22.htm>. This appeal, which will be heard by the

Divisional Court, has not yet been scheduled for a hearing date. However, on December 17, 2008, the Divisional Court heard motions by four groups for intervenor status in the Christian Horizons appeal. The organizations seeking intervenor status were:

- The Canadian Counsel of Christian Charities, an association of Christian charities founded to foster good stewardship practices by Christian charities to enable them to more effectively conduct their Christian work;
- The Ontario College of Catholic Bishops, which seeks to advance the Roman Catholic religion in Ontario through pastoral activities and projects;
- The Evangelical Fellowship of Canada, a national association of Evangelical Christian Protestant churches and associations; and
- Egale Canada Inc., an organization that seeks to advance the quality rights for lesbian, gay, bi-sexual and trans-identified people across Canada.

Both the Canadian Counsel of Christian Charities and Egale sought leave to intervene under Rule 13.02 of the Ontario *Rules of Civil Procedure* as a “friend of the court”. This means these organizations did not seek to add evidence as part of the appeal record, but only asked to provide assistance to the court by way of argument on the appeal. Both the Ontario College of Catholic Bishops and the Evangelical Fellowship of Canada sought intervenor status as an added party rather than a friend of the court, meaning that they would put additional evidence before the appeal panel by way of affidavit.

The Honourable Justice D. R. Aston granted intervenor status as requested to each of the organizations, finding that each of these organizations had a legitimate interest in the appeal and could provide either valuable assistance to the court by way of argument, or could offer a different perspective on the legal issues on appeal.

The various perspectives of these organizations should provide for an interesting appeal.

## **OECD Report Suggests that Canada's Charities Are Vulnerable to Abuse**

*by Terrance S. Carter, B.A., LL.B., and Sean S. Carter, B.A., LL.B.*

On February 24, 2009, the Organisation for Economic Co-operation and Development (“OECD”) released the “Report on Abuse of Charities for Money-Laundering and Tax Evasion” (the “Report”) which is available at: <http://www.oecd.org/dataoecd/30/20/42232037.pdf>. The Report is a survey of the status of charities in 19 countries, the common methods of the “abuse of charities” regarding tax fraud, and the detection strategies that different countries have adopted to combat the misuse of charities. In comparison with other countries surveyed in the Report, Canada stands out as an example of a



jurisdiction where charities are particularly vulnerable to abuse by fraudulent tax and money laundering schemes.

The Report is directed at advising national tax regulators of potential weaknesses in the regulation of charities by comparing different anti-tax fraud and money laundering regimes from different countries and assessing their relative effectiveness. Though the Report addresses the misuse of charities for fraudulent and illegal ends generally, it does not provide a substantive review or comparison of anti-terrorism measures and their potential application to charities. The Report notes that “the abuse of charities is becoming more organized and more sophisticated” and consequently charities should be aware of the increasing international pressure on national governmental agencies to more effectively regulate the charitable sector to prevent tax fraud and money laundering.

### **CRA Invitation to 2009 Charities Information Sessions**

*by Nancy E. Claridge, B.A., M.A., LL.B.*

Primarily aimed at helping small and rural charities understand the changes brought to the filing requirements, particularly in relation to filling out the new Registered Charity Information Return (T3010B), CRA is encouraging all charities to attend one of this year’s free Charities Information Sessions. Registration for the sessions is only available through CRA’s website, or by calling their toll-free number at 1-800-267-2384.

The following topics will be covered during the 2009 sessions:

- Overview of the Charities Directorate and the Voluntary Sector;
- The Registered Charity Information Return: Introducing the new T3010B (09);
- Fundraising;
- Gifting and Receipting; and
- Provincial presentations (in some cities).

Registration for Spring sessions being held in May and June begins April 8, 2009. The full invitation can be found at <http://www.cra-arc.gc.ca/tx/chrts/cmmnctn/sssns/nvttn-eng.html>.

### **Carters is Pleased to Announce the Addition of a New Charity Lawyer at Our Ottawa Office**

**Jennifer M. Leddy, B.A., LL.B.** – Ms. Leddy has joined Carters’ Ottawa office to practice charity and not-for-profit law following a distinguished career in both private practice and public policy. After being called to the Ontario Bar in 1974, Jennifer practiced family law as a partner with the Toronto office of Lang Michener LLP until 1985, when she joined the Canadian Conference of Catholic Bishops (CCCB),

initially as a member of a multi-disciplinary pastoral team and later as a legal and policy advisor. At the CCCB, she was involved in the development of briefs to Parliamentary Committees and written arguments to the Supreme Court of Canada on a wide variety of social policy issues. In 2005, Jennifer returned to private practice with the Ottawa firm of Vincent Dagenais Gibson until she went to the Charities Directorate of the Canada Revenue Agency in 2008 as part of a one year Interchange program, to work on the proposed “Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose.”

Ms. Leddy’s accomplishments also include being a co-director of the Catholic Organization for Life and Family from its establishment in 1996 by the CCCB and Knights of Columbus until 2005; and being a member of the Joint Regulatory Table, a working group formed under the Voluntary Sector Initiative to study and make recommendations for improving the legislative and regulatory environment in which the voluntary sector operates, from 2000 to 2003.

Jennifer can be contacted by phone at 866-388-9596 x228 or by email at [jleddy@carters.ca](mailto:jleddy@carters.ca).

## **IN THE PRESS**

**Lobbying on Behalf of Charities and Non-Profits** by Theresa L.M. Man.

*Briefly Speaking, Official Magazine of the Ontario Bar Association, April 2009.*

[Link] [http://www.oba.org/En/briefly/SECURE\\_PDF/Briefly\\_April2009\\_PC\\_web.pdf](http://www.oba.org/En/briefly/SECURE_PDF/Briefly_April2009_PC_web.pdf)

**Motorcycle Helmets and Religion: A Case Comment on the Badesha Decision** by Terrance S. Carter, assisted by Jeremy I. Tam.

*Charitable Thoughts, Vol. 12, No. 4, March 2009.*

[Link] [http://www.oba.org/En/cha\\_en/Newsletter\\_EN/v12n4.aspx](http://www.oba.org/En/cha_en/Newsletter_EN/v12n4.aspx)

**Canada Revenue Agency Notes** by Karen J. Cooper.

*Charitable Thoughts, Vol. 12, No. 4, March 2009.*

[Link] [http://www.oba.org/En/cha\\_en/Newsletter\\_EN/v12n4.aspx](http://www.oba.org/En/cha_en/Newsletter_EN/v12n4.aspx)

**Linex Legal - Canada Legal Highlights** included a link to *Anti-terrorism and Charity Law Alert* No. 16 by Terrance Carter and Nancy E. Claridge, assisted by Sean S. Carter, entitled “Due Process and Anti-Terrorism Initiatives Worldwide – Recent Developments.”

*Linex Legal - Canada Legal Highlights, March 26, 2009.*

[Link] [http://www.linexlegal.com/transit.php?content\\_id=85189](http://www.linexlegal.com/transit.php?content_id=85189)

**Linex Legal - Canada Legal Highlights** included a link to *Charity Law Bulletin* No. 158 by Terrance Carter, assisted by Jeremy I. Tam, entitled “Commentary on the New T3010B Annual Information Return.”

*Linex Legal - Canada Legal Highlights, March 26, 2009.*

[Link] [http://www.linexlegal.com/transit.php?content\\_id=85188](http://www.linexlegal.com/transit.php?content_id=85188)

## RECENT EVENTS AND PRESENTATIONS

**Niagara Estate Planning Council Meeting** on March 3, 2009, included a presentation by Terrance S. Carter entitled “Recent Legal Developments Affecting Charities.”

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/tsc0303.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/tsc0303.pdf>

## UPCOMING EVENTS AND PRESENTATIONS

**CANNEXUS 2009 National Career Development Conference**, being held in Toronto, Ontario, will include a presentation by Karen J. Cooper on April 6, 2009, entitled “Charities and Not-for-Profits: Surviving a CRA Audit.”

More details at <http://www.cannexus.ca/CX/?q=en/node/80>.

**Modernizing Charity Law Conference**, hosted by Queensland University of Technology in Brisbane, Australia, from April 16 through 18, 2009 will include a presentation by Terrance S. Carter on “Tax Credits and Capital Gains Strategies.” Mr. Carter will also be participating as a discussant in a session on “Religion” and as part of an international panel discussing “Overview of the Main Policies Used to Encourage Philanthropy.”

More details at <http://www.cpnsharity.org/>.

**The 16<sup>th</sup> Annual National CAGP-ACDPD™ Conference “Planned Giving: Harnessing the Power”** being held in Niagara Falls, Ontario, from April 23-24, 2009, will include the following presentations:

“Developing a Gift Acceptance Policy” by Theresa L.M. Man of Carters;

“Essential Charity Law Update: What Every Gift Planner Needs to Know” by Terrance S. Carter and Karen J. Cooper of Carters;

“Donors Rights & Remedies: What Gift Planners Need to Know” by Laura West of Fasken Martineau DuMoulin LLP; and

“Understand Private Foundations as a Gift Planning Tool” by M. Elena Hoffstein of Fasken Martineau DuMoulin LLP.

More details at <http://www.cagp-acdpd.org/en/education/conf09.aspx>.

**The 2009 National Charity Law Symposium**, being presented by the CBA and OBA Charity and Not-for-Profit Law Sections and the Continuing Legal Education Committee in Toronto, Ontario, on May 7, 2009, will include a presentation by Terrance S. Carter and Theresa L.M. Man entitled “Business Activities and Social Enterprise: Towards a New Paradigm.”

More details available at [http://www.cba.org/CBA/CLE/main/char\\_09.aspx](http://www.cba.org/CBA/CLE/main/char_09.aspx)

**Fundraising Day**, being hosted by the Association of Fundraising Professionals in Toronto, Ontario, on May 28, 2009, will include a presentation by Terrance S. Carter entitled “What’s New at Canada Revenue Agency.”

More details available at <http://afptoronto.org/index.php/fundraising-day>

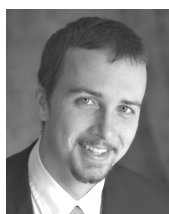
## CONTRIBUTORS

Editor: Terrance S. Carter

Assistant Editor: Nancy E. Claridge



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



**Sean S. Carter** – A graduate of Osgoode Hall Law School with a Bachelor of Laws degree, having obtained his Bachelor of Arts in Political Science and Philosophy from the University of Toronto, Sean has gained valuable experience as a summer and now as an articling student with Fasken Martineau DuMoulin LLP, as well as being a research assistant at Carters, with considerable experience writing on anti-terrorism law, including publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Charity Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*.



**Nancy E. Claridge** – Called to the Ontario Bar in 2006 after articling with the firm, Ms. Claridge joins Carters to practice in the areas of charity, corporate and commercial law, in addition to being the firm’s research lawyer and assistant editor of *Charity Law Update*. After obtaining a Masters degree, she spent several years developing legal databases for LexisNexis Canada, before attending Osgoode Hall Law School where she was a Senior Editor of the *Osgoode Hall Law Journal* 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 Law<sup>TM</sup> 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*.



**Barry Kwasniewski** - Mr. Kwasniewski joined Carters’ Ottawa office in October 2008 to practice in the areas of employment law, charity related litigation, and risk management. Called to the Ontario Bar in 1990, Barry has a wide range of litigation experience, including in commercial disputes, personal injury, long-term disability, employment, insurance defence, and professional liability. Barry is a volunteer lawyer at Reach Canada, is on the Board of directors of the Vista Centre, and has assisted in several United Way campaigns.



**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 Law<sup>TM</sup> 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*.



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