

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

OCTOBER 2009 ISSUE

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2009 Annual *Church & Charity Law Seminar*

Hosted by Carters Professional Corporation in Toronto, Ontario.

Sold Out with over 650 registered. Tuesday, November 10, 2009.

Details available at <http://www.charitylaw.ca>.

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

RECENT PUBLICATIONS AND NEWS RELEASES

The Charitable and Not-for-Profit Sector – Where Is It Going? How Will It Get There?

Donald J. Bourgeois.

Charitable and not-for-profit organizations have often faced difficult times in getting their message across to both the business and political leadership in Canada. While people recognize the value of the work that organizations do, they do not always do so with financial commitments. At the political and bureaucratic levels of government, there may also be strong support in principle for the sector, but that support too often dissipates when there is need to clarify the law, to improve the legislative framework in which the sector operates, or to provide support to the sector and organizations.

While the numbers are not in, anecdotally, the economic downturn has had a material impact on the sector, or at least some parts of the charitable and not-for-profit sector. Charities have become challenged in raising funds at a time when there have been greater demand on their services. While it is expected that social service providers would see an increase in demand, others have also seen greater demand or expectations. Similarly, the public's expectations of the sector have increased in other ways. Stakeholders are demanding greater accountability on the part of organizations. Government funding agreements have far more accountability measures built into them than just 5 or 10 years ago. More demanding goals are being set but organizations do not always have the resources to demonstrate that they have met – or at times understood – the expectations. Mistakes and failures are part of life's experiences and learning, but tolerance for it is decreasing.

The sector is also facing longer term demographic and labour pressures. While the current economic conditions may have provided some relief on finding the right people to lead and work for organizations, in the longer term the ability to attract and retain will be difficult. Remuneration packages will never be the same as in the private sector (or even public sector), but the gap is too often overwhelmingly large. There are three options facing the sector. The first is to whine and complain. That approach does not get individual organizations or the sector very far. The second is to go with the flow and take opportunities as they arise or appear. This approach is a bit of hunkering down for the short-term, and often works for individual organizations. But it also, more usually, fails to address underlying issues and more often than not leads to further problems.

The third option is to try to define where the organizations and the sector are going and how to get there. We all recognize this approach from the typical organizational reviews, SWOT (strengths, weaknesses, opportunities, threats) analysis, strategic planning processes, and so forth. But it may be time for the

sector to take a similar approach. Initial attempts in the 1990s, which lead to the Broadbent Report, were important first steps. But arguably the sector needs to do more to define its future.

Imagine Canada has recently initiated the next steps in this process. Its Community Conversations with the Charitable Sector has started with face-to-face meetings throughout Canada. The next phase will involve regional meetings as part of a pan-Canadian convening and engagement strategy. All of which is to assist the sector in taking control of the agenda, and defining its future.

For more information, see the Community Conversations blog - <http://blog.imaginecanada.ca/>.

CRA News

Karen J. Cooper

October 5, 2009, the Canada Revenue Agency (“CRA”) launched the first phase of “My Business Account” (“MyBA”) for charities' accounts. This allows a registered charity's representative to view information on the CRA website about the charity, including the charity's name and address as recorded with CRA, without having to contact CRA by phone or mail. Once enrolled, MyBA will also give a charity's representatives access to the charity's payroll and GST accounts online, where they can file T4 slips, file GST returns, and much more (many charities already make use of the tools available through MyBA for their GST and Payroll accounts). To learn more, consult the CRA website at <http://www.cra-arc.gc.ca/tx/chrts/prtnng/tlbx/myba-eng.html>.

On October 26, 2009, the Minister of National Revenue and Minister of State (Agriculture and Agri-Food), the Honourable Jean-Pierre Blackburn invited registered charities and not-for-profit organizations to submit project proposals for funding consideration under CRA's Charities Partnership and Outreach Program (see News Release available at <http://www.cra-arc.gc.ca/nwsrm/rlss/2009/m10/nr091026-eng.html>). The priorities for this round of applications are:

- educating charities on compliant fundraising practices;
- educating charities and/or donors about tax shelter donation arrangements and false receipting; and
- promoting transparency and accountability in the charitable sector.

On the same date, CRA released RC4411, *Charities Partnership and Outreach Program - Funding Guide and Application*. The guide is intended to assist organizations that want to apply for project funding under the Charities Partnership and Outreach Program in response to a call for applications. The guide is available at <http://www.cra-arc.gc.ca/E/pub/tg/rc4411/README.html>.

Update on CRA's Initiative Involving Small and Rural Charities

By Terrance S. Carter.

On October 7, 2009, the CRA released a progress report following up on the recommendations made in an earlier CRA report entitled *Small and Rural Charities: Making a Difference for Canadians* released in June 2008 ("the Report").

The progress report groups the recommendations from the report into three categories; those that have been completed, those that are on-going, and those that cannot be implemented at this time and require further study. Many of the recommendations from the Report have been completed. Highlights of the completed recommendations include:

- Procedures manuals and training to CRA agents to better respond accurately and consistently to enquiries from charities, better understand caller's questions and resolve technical taxpayer enquiries.
- Providing a number of Checklists for Charities as a quick reference for their obligations and timelines.
- The new Form T3010B to reduce the amount of information small and rural charities have to report and to minimize the time needed to complete.
- Ensuring that communications from CRA meeting the educational needs of small and rural charities by being in plain language.
- Providing applicant organizations with a clear and concise list of what is and what is not charitable.

In addition, CRA is continuing to add to the lists of services to assist charities and their communities, as well as recording all web casts so that they can then be accessed later from the CRA website in an ongoing effort to alleviate the regulatory burden for small and rural charities

For more information regarding the progress report, reference should be made to the CRA website online at: <http://www.cra-arc.gc.ca/tx/chrts/cmmnctn/src/pgrss/menu-eng.html>.

For background information on the Report, see Terrence S. Carter, "Highlights of CRA's Report on Small and Rural Charities" in *Charity Law Bulletin* No. 149 (November 27, 2008) online:

<http://www.carters.ca/pub/bulletin/charity/2008/chylb149.htm>.

Payments to Members on Winding Up of Non-Profit Organizations

Theresa L.M. Man.

In August 2009, CRA issued two technical interpretations (2009-0332161E5, dated August 14, 2009 and 2009-031086117, dated August 25, 2009) to clarify how amounts distributed to members of a non-profit organization (NPO) upon winding up are to be treated for income tax purposes.

The payment of an amount by an NPO to its members upon its winding-up results in the disposition of each member's interest. The amount received by a member is the member's proceeds of disposition. The

treatment of the amount received by the member for income tax purposes differs depending on whether the NPO is organized as a share capital corporation, non-share capital corporation or an unincorporated association.

First, if the NPO is a share capital corporation, the amount received by the member in excess of paid-up capital would be deemed to be a dividend. Second, if the NPO is a non-share capital corporation whose members are not shareholders, or if it is an unincorporated entity, the membership interest would likely be a capital property to the member and therefore the disposition of the member's interest would result in either a capital gain or loss depending on the adjusted cost base of the interest. The proceeds of disposition would be equal to the amount paid by the NPO as a result of the cancellation of the membership, and would include amounts relating to the sale of the NPO's assets and any surplus funds held by the NPO. When determining a member's adjusted cost base, only the amount initially paid by a member would be included. Any yearly fees paid by the members would be viewed as fees for services. Thirdly, where "members" of a non-share capital corporation have rights and obligations similar to "shareholders" as defined in subsection 248(1) of the *Income Tax Act*, the members may be considered to have received a dividend upon winding up even though the NPO does not have shares.

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

Draft Regulations Under the *Canada Not-For-Profit Corporations Act*

Jane Burke-Robertson

As reported previously, Bill C-4, the *Canada Not-for-profit Corporations Act* ("the Act") received Royal Assent on June 23, 2009. The Act provides that certain details will be set out in the regulations, including prescribed time periods, corporate name regulations, options for providing notice of members' meetings, absentee voting and service fees. Although it is not known when the Act will be proclaimed in force, the current estimate is 12-24 months from Royal Assent.

Draft regulations have been available from Industry Canada since January, 2009. However, changes are still expected to be made to the draft regulations. In particular, since the definition of "soliciting corporation" changed after preparation of the draft regulations, the details regarding prescribed amounts and time periods will likely be changed. Other areas of anticipated change include the name regulations and service fees.

Just as the Act was modeled on the *Canada Business Corporations Act*, the regulations under the Act are also expected to be modeled on the *Canada Business Corporations Regulations*, 2001 with notable differences in areas such as corporate names, corporate records and registers, notices of meetings of members, absentee voting, public accountant and prescribed fees. The regulatory approval process will

include another consultation period and pre-publication in the Canada Gazette before moving to final approval. It is useful to know that Industry Canada will be providing transition information and education on the new Act in the months before it comes into force.

The proposed regulations are available from Industry Canada online at <http://www.ic.gc.ca/eic/site/cd-dgc.nsf/eng/cs04099.html>. See also the explanatory note by Industry Canada available at <http://strategis.ic.gc.ca/eic/site/cd-dgc.nsf/eng/cs02683.html>.

CBA Submits Concept Paper on the Reform of the Disbursement Quota Regime

Terrance S. Carter

On July 20, 2009, the National Charities and Not-for-Profit Law Section of the Canadian Bar Association (“the CBA Section”) submitted a concept paper on reform of the disbursement quota (“DQ”) regime under the *Income Tax Act* (“ITA”) to the CRA and Finance Canada. The concept paper explains the difficulties faced by charities with regards to the calculation of the DQ under the *ITA*. Specifically, the concept paper explains how the DQ regime creates distortions in the decision making of donors and the investment making process of charities, along with other problems as a result of the arbitrary 80/20, as well as the 3.5% component of the DQ. As an alternative, the CBA Section proposed two solutions. The first solution proposes that the current formula be simplified to repeal the 80/20 component of the DQ formula. The second solution proposes that the DQ be repealed entirely and replaced with a regime indentifying “undue accumulations” to be sanctioned by a penalty tax, which can have flexibility in its application to large and small charities.

To view the concept paper in its complete form, the link can be found online at <http://www.cba.org/CBA/submissions/pdf/09-40-eng.pdf>

Top Court Minimizes Freedom of Religion in Hutterite Case

Jennifer M. Leddy, *Church Law Bulletin* No. 27, October 28, 2009.

Driver’s licences with photos have been required in Alberta since 1974. Photos of all licensed drivers are placed in the province’s facial recognition bank for the purpose of minimizing identity theft and fraud arising from the use of driver’s licences. Until 2003 the Registrar could grant exemptions to those who objected to having their photo taken on religious grounds. Thereafter, the exemption was removed by a regulation.

Hutterite Colonies launched a constitutional challenge to the regulation on the basis that the Second Commandment forbids members from voluntarily having their photograph taken. On July 24, 2009 in a 4-3 split decision the Supreme Court of Canada upheld the regulation as a reasonable limit on freedom of religion that could be justified in a free and democratic society. The two dissenting opinions provide a

powerful defence of freedom of religion and critique of the majority's balancing of societal and constitutional interests. Justice Lebel stated: "This balance cannot be obtained by belittling the impact of the measures on the beliefs and religious practices of the Hutterites and by asking them to rely on taxi drivers and truck rental services to operate their farms and to preserve their way of life."

This bulletin summarizes the majority and dissenting opinions and provides a commentary.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/church/2009/chchlb27.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2009/chchlb27.htm>

Assessing Not-for-profit Boards: Governance Structures and Practices in Canada

Karen J. Cooper, assisted by Heather Reardon

A recent survey, "Assessing Not-for-profit Boards: Governance Structures and Practices in Canada", commissioned by *Canadian Fundraising and Philanthropy* and Altruvest Charitable Services, and conducted by Innovative Research Group, provides some valuable information for non-for-profit organizations. The survey, which received almost 700 responses from directors, Executive Director/CEOs and staff of Canadian not-for-profit organizations, posed questions relating to the best practices of not-for-profit boards and high performance organizations.

The results shed some light on the characteristics of an effective board of directors. Survey respondents who indicated that their organization had formal board structures and procedures, such as board manuals, orientation programs for new directors, formal job descriptions and mandates, and ongoing training for board members, were more likely to believe that their board is effective and were more likely to rank themselves as an effective director. Other characteristics that were found to contribute to effective not-for-profit governance include the length of time it takes board members to become fully engaged, the average amount of time board members serve an organization in total and whether an organization has directors and officers liability insurance. The results of the survey also show that there is room for improvement in the sector. For instance, while 66% of respondents indicated their organization provided board members with an orientation program, only 25% indicated their board members are provided with ongoing training. Similarly, 72% of respondents indicated their organization has a board manual, but only 43% indicated their manual was "very complete." Other factors, such as the number of directors on a board, the frequency of board meetings and the length of board terms were not found to influence key performance measures.

The full report on the survey results can be purchased through the *Canadian Fundraising & Philanthropy* website at www.assessingnfpbds.com.

Employer Liability under the *Highway Traffic Act* (Ontario) amended by Bill 118

Barry W. Kwasniewski.

On October 26, 2009, Bill 118 came into effect in Ontario. Bill 118 amends the *Highway Traffic Act* (Ontario) to prohibit driving a motor vehicle while the display screen of a television, computer or other device is visible to the driver, or while holding or using a hand-held wireless communication device or electronic entertainment device. Offenders can face fines of up to \$500 when police begin issuing tickets starting February 2010.

While the bill does provide for some exceptions, the new law is a concern for any employer whose employees use a mobile device or drive a vehicle as part of their job. Employers may be found liable for damages if an employee causes an accident while using a hand-held communication device during the course of their employment. In the United States, recent cases illustrate the potential issues that could be faced by Canadian employers. For example, in Pennsylvania, an investment firm settled a negligence suit for \$500,000 after an employee stockbroker hit and killed a motorcyclist while conducting business on his cell phone.

Employees may still use their phones if the vehicle is pulled off the road, stopped and not impeding traffic, or using cell phones with an earpiece or headset using voice dialling. GPS devices will also be permitted. However, employers in the charitable and non-profit sector should take a proactive approach to the new law by ensuring that employees are aware of the law and updating their mobile device use policies to make sure that employees comply with the law and carry out their jobs in a safe manner.

For a full listing of the exemptions and an explanatory note regarding the bill, the full version can be consulted online at: http://www.ontla.on.ca/web/bills/bills_detail.do?locale=en&BillID=2099.

Application to Delay Revocation Dismissed by Federal Court of Appeal

Karen J. Cooper.

In *Holy Alpha and Omega Church of Toronto v. Canada (Attorney General)*, 2009 FCA 265, the Federal Court of Appeal dismissed an application by the Holy Alpha and Omega Church of Toronto (the "Charity") seeking an order under paragraph 168(2)(b) of the *Income Tax Act* to delay the effect of the revocation of its registration as a charity (see Charity Law Update, April 2009 for discussion of the revocation) until its objection and any resulting appeals are resolved. The Court considered the application in light of the three-part test in *RJR-MacDonald Inc. v. Canada (Attorney General)*, [1994] 1 S.C.R. 311: the Charity must establish that (1) there is a serious issue to be tried; (2) it will suffer irreparable harm if the order is not granted; and (3) the balance of convenience favours granting the order.

The Crown did not contest the first element of the three-part test. Regarding the second element of the test, the Court indicated that for registered charities it is appropriate to consider whether irreparable harm would be suffered by persons or organizations that are dependent upon the applicant and that would suffer if the applicant were to reduce its donations to them as a result of the loss of its status as a registered charity. However, the Court reaffirmed the position it expressed in *Choson Kallah Fund of Toronto v. Canada (National Revenue)*, 2008 FCA 311 (see *Charity Law Update*, November 2008 at <http://www.carters.ca/pub/update/charity/08/nov08.pdf> for a discussion of the *Choson Kallah* case) that the possibility the applicant would receive fewer donations if it were unable to provide income tax receipts to donees was not, in and of itself, sufficient to establish irreparable harm. In the current case, the Charity did not provide any evidence of specific obligations that would go unfulfilled because of a shortfall in donations. The Charity was also unable to establish that it would suffer any reputational harm. Therefore, the Charity was not able to meet the second element of the *RJR-MacDonald* test and because the Charity failed to establish the second element of the test, the Court did not consider the third element.

The full text of the Federal Court of Appeal's decision is available at:
<http://www.canlii.org/en/ca/fca/doc/2009/2009fca265/2009fca265.html>.

Feinberg Estate: Restrictions on Inheritance on Religious Ground

Esther S.J. Oh

In the recent case of *In re Estate of Feinberg* [2009 Ill. LEXIS 1299], released on September 24, 2009, the Supreme Court of Illinois reviewed matters relating to a beneficiary restriction clause in the will of a testator which was designed to encourage the testator's grandchildren to marry Jewish spouses. It is not known whether this case will be followed in Canada, but it will no doubt be of interest to religious charities in Canada.

Prior to his death, the testator executed a will and created two trusts naming his wife as the lifetime beneficiary of both. Under the terms of the original will, upon the wife's death the remainder was to be distributed to the testator's descendants in accordance with a beneficiary restriction clause which stated that where any descendent married outside the Jewish faith, or whose non-Jewish spouse did not convert to Judaism within one year of marriage, the said descendent would be "deemed deceased...for purposes of this instrument as of the date of such marriage."

The wife had been given a limited power of appointment over the trusts, which she exercised in 1997, directing that each grandchild not deemed deceased under her husband's beneficiary restriction clause was to receive \$250,000 upon her death. At the time of her death, only one of the five grandchildren qualified to receive the \$250,000 inheritance.

The lower courts had found the above noted restrictions to be unenforceable as a violation of the public policy of the State of Illinois on the basis that it “seriously interferes with and limits the right of individuals to marry a person of their own choosing.” However, the Supreme Court of Illinois rejected this reasoning stating that the beneficiary restriction clause, as amended by the wife’s distribution provision, did not violate Illinois public policy, which places value on broad testamentary freedom and places minimal restrictions on testators.

The Supreme Court of Illinois found that the wife’s distribution scheme did not operate as a restriction on marriage or create an incentive to divorce, because the clause did not attempt to control the future conduct of the potential beneficiaries. Instead, the wife’s scheme gave a simple bequest to those grandchildren who happened to have met the conditions set by the testator at the time of the wife’s death. In conclusion, the Supreme Court of Illinois held that the testator and his wife were “free to distribute their bounty as they saw fit and to favor[sic] grandchildren of whose life choices they approved...so long as they did not convey a vested interest that was subject to divestment by a condition subsequent that tended to unreasonably restrict marriage or encourage divorce.”

The Supreme Court noted that it did not need to rule on whether the testator’s original testamentary scheme was void as a matter of public policy because the wife subsequently altered that scheme. As such, if the wife had not amended the terms of the restriction, it is possible that the result of this case may have been quite different.

The Legal Context of Nonprofit Management

by Terrance S. Carter and Karen J. Cooper, extract of Chapter 5 in *The Management of Nonprofit and Charitable Organizations in Canada, 2nd Edition*, edited by Vic Murray (LexisNexis Butterworths 2009).

Both charitable and nonprofit organizations operate on a nonprofit basis in that both must devote all of their resources to their activities and neither may distribute any of their income to their members, officers, directors, or trustees. Both are exempt from tax on their income, with some exceptions for nonprofit organizations, and both will often have similar governance structures. Charitable and nonprofit organizations are, however, two distinct types of legal entities with different legal obligations and rights. An organization which has charitable objects is much more limited in the types of activities it can engage in, but, in return, receives substantial advantages in carrying out its objects by being able to issue charitable receipts for income tax purposes in response to donations that are received.

This chapter, available at the link below, provides an overview of the legal environment, including applicable legislation; and the types of legal structures for nonprofit organizations and registered charities under the *Income Tax Act*, as well as risk management and liability.

Read the full chapter at:[PDF] <http://www.carters.ca/pub/book/2009/nfpmanagmt05.pdf>[Purchase the Book] <http://www.lexisnexis.ca/bookstore/bookinfo.php?pid=1327>**Charity Commission of England and Wales 2008-2009 Report on Compliance**Terrance S. Carter in *Charity Law Bulletin* No. 177, October 28, 2009.

In October, 2009 the Charity Commission of England and Wales (“the Commission”), published what is intended to be an annual report concerning compliance in the charitable sector entitled *Charities Back on Track: Themes and Lessons from the Charity Commissions Compliance Work* (“the Report”). The Report provides statistical information, as well as case studies in an effort to educate trustees of charities in England and Wales in fulfilling their legal duties in protecting their charitable assets. Unlike the Canada Revenue Agency’s Charities Directorate (“CRA”), the Commission wears the hat of being both regulator and enabler for charities in the charitable sector. In this regard, the Commission has been equipped with updated legislative authority through the *Charities Act, 2006*, which provides the Commission with the ability to identify and investigate apparent misconduct or mismanagement in the administration of charities.

Although there are obvious differences in the extent of jurisdiction over charities between England/Wales and Canada, there is much that Canadian charities can learn from the findings of the Report, particularly from reviewing the case studies discussed in the Report. To this end, this bulletin provides a summary of key highlights from the Report that will be of general interest to Canadian charities.

Read More:[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb177.pdf>[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb177.htm>**Updated Legal Risk Management Checklist for Charities**

by Terrance S. Carter and Jacqueline M. Demczur, updated October 2009.

The popular *Legal Risk Management Checklist for Charities*, available free of charge through our websites, has been updated as of October 2009.

Read More:[PDF] <http://www.carters.ca/pub/checklst/charity.pdf>

IN THE PRESS

Improved CRA Fundraising Guidance Still Poses Challenges by Terrance Carter.

Charitable Thoughts, Volume 13, No. 1, October 2009.

[Link] http://www.oba.org/En/cha_en/Newsletter_EN/vl13n1.aspx#Article_1

Proposed Consumer Product Safety Act Raises Concerns for Charities by Nancy E. Claridge and Terrance S. Carter.

Charitable Thoughts, Volume 13, No. 1, October 2009.

[Link] http://www.oba.org/En/cha_en/Newsletter_EN/vl13n1.aspx#Article_5

Canada Revenue Agency Notes by Karen J. Cooper.

Charitable Thoughts, Volume 13, No. 1, October 2009.

[Link] http://www.oba.org/En/cha_en/Newsletter_EN/vl13n1.aspx#Article_6

Endowment Fund by Theresa L.M. Man.

Mon Sheong Foundation's Guide to Planned Giving, October 2009.

CRA fundraising changes: Why you should care by Andy Levy-Ajzenkopf included quotes from Terrance Carter.

Charity Village News Week, August 26, 2009.

[Link] <http://www.charityvillage.com/cv/archive/acov/acov09/acov0926.asp>

CRA Draft Guidance on the Protection of Human Rights & Charitable Registration by Terrance S. Carter.

Christian Legal Journal, Summer 2009.

RECENT EVENTS AND PRESENTATIONS

The University of Ottawa Introduction to the Law of Charities and Non-Profit Organizations included a talk by Terrance S. Carter entitled "Related Business and Social Enterprise" on October 19, 2009.

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/tsc1019.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/tsc1019.pdf>

Humber College Graduate Course on Fundraising included a presentation by Terrance S. Carter entitled "Understanding CRA New Guidance on Fundraising and How it Impacts What Fundraisers Do" on October 13, 2009.

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/tsc1013.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/tsc1013.pdf>

Institute of Advanced Financial Planners' Symposium 2009, was held in London, Ontario, October 1st to 3rd, 2009, and included a presentation by Terrance S. Carter entitled "Effectively Structuring Endowment Agreements."

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/tsc1001.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/tsc1001.pdf>

The Canadian Council of Christian Charities Annual Conference (being held in Mississauga, Ontario September 29 to October 1, 2009, will include the following presentations: included the following presentations:

"CRA's New Policy on Canadian Charities Operating Outside of Canada" by Terrance S. Carter, and

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/tsc0929.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/tsc0929.pdf>

"CRA's Proposed New Guidance on Advancement of Religion as a Charitable Purpose" by Terrance S. Carter and Jennifer M. Leddy.

[WEB] <http://www.carters.ca/pub/seminar/church/2009/tscjl0929.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2009/tscjl0929.pdf>

UPCOMING EVENTS AND PRESENTATIONS

The New York University Law School National Centre on Philanthropy and the Law's Annual Conference titled "Shades of Virtue: Measuring The Comparative Worthiness of Charities," being held on October 29-30, 2009, will include a presentation by Terrance S. Carter and Theresa L.M. Man on "Measuring Comparative Worthiness: Striation Of Charities In Canada."

Details available at <http://www1.law.nyu.edu/ncpl/evntframe.html>

The 2009 Gathering of the Ontario Land Trust Alliance (OLTA), "Solid Foundation: Together We Can," in Barrie, Ontario, will include a presentation by Karen J. Cooper entitled "Recent Tax Changes" on October 30, 2009.

Details available at <http://www.olta.ca/>

The Institute of Chartered Accountants (ICAO) Professional Development Seminars will include a presentation by Karen J. Cooper entitled "Directors & Officer Liability – The Essentials and Beyond" in Ottawa, Ontario, on November 9, 2009.

Details at https://ebusiness.icao.on.ca/pd/pdCourseFilter_Detail.aspx?coursecode=21301OT0

The 2009 Annual Church & Charity Law™ Seminar will be held at Young-Nak Korean Presbyterian Church in Toronto, Ontario, on Tuesday, November 10, 2009. This event has sold out with over 650 registered. Copies of handout materials can be ordered through the registration page for a nominal fee.

Details are available at

<http://www.carters.ca/pub/seminar/chrchlaw/2009/brochure.htm>.

The 12th Annual Estates and Trusts Summit hosted by the Law Society of Upper Canada, being held in Toronto, Ontario, will include a presentation by Terrance S. Carter entitled “Essential Charity Law Update” on November 12, 2009.

Details available at <http://ecom.lsuc.on.ca/cle/product.jsp?id=CLE09-0110300>

The Canadian Association of Gift Planners (CAGP) Ottawa Roundtable on November 19, 2009, will have Terrance S. Carter and Karen J. Cooper speaking on “Essential Charity Law Update: What Every Gift Planner Needs to Know.”

Details will be available at http://www.cagp-acpdp.org/en/roundtable/ontario/on_ottawa.aspx

The Association of Fundraising Professionals (AFP) Congress 2009 - Enhancing Philanthropy Around the World in Toronto, Ontario, November 30 through December 1, 2009, will include a presentation by Terrance S. Carter and Elena M. Hoffstein entitled “The Legal Track: Keeping Fundraisers in the Know.”

Details available at <http://afptoronto.org/index.php/congress>

Certified General Accountants of Ontario Professional Development Seminar entitled “Directors' and Officers' Liability: The Essentials and Beyond” is being presented by Karen J. Cooper in Toronto, Ontario, December 3, 2009.

<http://www.cga-ontario.org/eventReg/eventListing.aspx?src=rss&eventid=PD2009&seminarid=2009-1203p#PD20092009-1203p> for details.

The Institute of Chartered Accountants (ICAO) Professional Development Seminars will include a presentation by Terrance S. Carter entitled “Directors & Officer Liability – The Essentials and Beyond” in Toronto, Ontario, on December 10, 2009.

Details at https://ebusiness.icaoinc.ca/pd/pdCourseFilter_Detail.aspx?coursecode=21302MS0

The Institute of Chartered Accountants (ICAO) Professional Development Seminars will include a presentation by Terrance S. Carter and Theresa L.M. Man entitled “Current Issues under the Income Tax Act Affecting Charities” in Toronto, Ontario, on December 10, 2009.

Details at https://ebusiness.icaoinc.ca/pd/pdCourseFilter_Detail.aspx?coursecode=23302MS0

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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™* 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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