

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

### JANUARY 2010 ISSUE

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### 2010 Ottawa Region *Charity & Not-for-Profit Law Seminar*

Hosted by Carters Professional Corporation in Ottawa, Ontario.

Thursday, February 18, 2010.

Details and registration 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](mailto: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

### **Banyan Tree Class Action Receives Certification**

Karen J. Cooper in *Charity Law Bulletin* No. 190, January 28, 2010.

On January 19, 2010, Justice Lax of the Ontario Superior Court of Justice certified a class proceeding brought on behalf of 2,825 individuals who participated in the Banyan Tree Foundation Gift Program against the promoters of the program and a law firm that provided legal opinions in support of the program. This decision is significant because it is the first certification of a class action relating to leveraged donation gifting arrangements in Canada.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb190.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb190.htm>

### **Canada Revenue Agency Releases Statements in Response to Earthquake in Haiti**

Nancy E. Claridge.

In response to the January 12, 2010 earthquake in Haiti, Canada Revenue Agency (“CRA”) released three statements on January 14, 2010, to provide guidance to individuals and charities wishing to respond to the disaster. The first statement, entitled “Earthquake in Haiti”, provides advice on how Canadians can wisely make donations to aid disaster victims, such as checking the CRA Charities Database to verify that an organization is a registered charity in Canada. This release also provides links to information for registered charities, and for organizations interested in applying for registered charity status. The second statement, entitled “How can I donate wisely when helping victims of a disaster?”, is the most comprehensive of the three statements, and provides more detail on wisely donating, including information on identifying registered charities, how to obtain official donation receipts, whether to donate money or supplies, how to protect against fraud, and how to find out more information about a particular charity. There is also a link to Foreign Affairs and International Trade Canada’s website, which provides further information on how Canadians can help during major disasters and emergencies abroad.

The final statement, entitled “How can a registered charity help victims of a disaster?”, explains the two options for registered charities: they can either raise their own funds and transfer them to a qualified donee, or they can carry out their own activities within the scope of their charitable objects. For organizations that want to apply for charitable status, the CRA recommends considering donating money, goods, or services to charities that are already registered and have the experience and resources in place to respond immediately to the situation. Although the CRA will expedite consideration of applications

for charitable status in urgent situations, the CRA cautions that disaster relief organizations must meet the same essential requirements for charitable registration as all other applicants.

The three statements can be accessed online at: <http://www.cra-arc.gc.ca/tx/chrts/menu-eng.html>.

### **Highlights of CRA Registered Charities Newsletter Fall 2009**

Terrance S. Carter and Karen J. Cooper in *Charity Law Bulletin* No. 186, January 28, 2010.

This *Charity Law Bulletin* highlights some key aspects of Canada Revenue Agency's Fall 2009: Registered Charities Newsletter No. 33 ("Newsletter") released on December 16, 2009. This issue of the Newsletter focuses on many important topics, including proper receipting procedure, the new fundraising guidance and tax shelter related revocations. All charities, including board members, should give careful consideration to the guidance CRA provides in their newsletters. The full text of the Newsletter is available at: <http://www.cra-arc.gc.ca/E/pub/tg/charitiesnews-33/README.html>.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb186.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb186.htm>

### **Countdown to the *Canada Not-For-Profit Corporations Act* - Practice Tip #1: To be or not to be a Soliciting Corporation**

Jane Burke-Robertson in *Charity Law Bulletin* No. 191, January 28, 2010.

This is the first in a series of monthly practice tips for existing federal not-for-profit corporations that will be continuing or those interested in incorporating under the new *Canada Not-for-profit Corporations Act* (the "CNCA") when it is proclaimed in force, sometime in 2010 or 2011. This *Charity Law Bulletin* summarizes how the CNCA differentiates between two main types of NFP corporations, namely soliciting and non-soliciting corporations.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb191.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb191.htm>

### **Watch For the Re-Introduction of Legislative Changes**

Theresa L.M. Man.

As early as December 2002, the Department of Finance released a number of proposed changes that would impact the operations of registered charities in a substantial way, including the definition of "gift," split-receipting, designation of charitable organizations and public foundations, revocation of charitable registrations, etc. These amendments underwent various incarnations over the years and were introduced as Bill C-33 in November 2006. Bill C-33 died on the Order Paper when Parliament was

prorogued in September 2007. The proposed amendments were re-introduced as Bill C-10 in October 2007, which again died on the Order Paper on September 7, 2008 when the Parliament was dissolved after an election was called. These amendments have not been re-introduced in Parliament for enactment, however Canada Revenue Agency has been applying these provisions as if enacted. The Department of Finance recently stated at the 2009 Annual Canadian Tax Foundation Conference that these proposed amendments will likely be re-introduced in 2010 (possibly by the time of delivery of the 2010 budget).

### **A Proposed Alternative to Split-Receipting**

Professor Adam Parachin in *Charity Law Bulletin* No. 187, January 28, 2010.

A charity can issue an official donation receipt only when a donor makes a “gift”. Perhaps surprisingly, the *Income Tax Act* does not define what transactions qualify as gifts. This has resulted in considerable uncertainty for both charities and donors. In December of 2002, the Department of Finance released draft rules – the so-called “split-receipting rules” – that were intended to clarify matters. These rules, though they have yet to be enacted and currently are not even before Parliament in bill format, are being enforced by the Canada Revenue Agency. In this article, I suggest that the split-receipting rules should be abandoned and advocate in favour of an alternative reform. Readers interested in a more detailed analysis of these matters may consult A. Parachin, “Reforming the Meaning of ‘Charitable Gift’: The Case for an Alternative to Split Receipting”, *Canadian Tax Journal* (2009) Vol. 57, No. 4, 787.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb187.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb187.htm>

### **Canada Revenue Agency Revises Explanation for Specified Gift and 10-Year Gift**

Theresa L.M. Man.

On December 2, 2009, CRA released two new webpages to clarify the meaning for specified gift and 10-year gift. The posting and contents of these webpages were discussed in the December 2009 issue of *Charity Law Update*, and some concerns were raised. Addressing some of these concerns, both of these webpages were revised by CRA and reposted on January 12, 2010. However, public notification was not sent by CRA in relation to these changes.

In relation to the explanation for 10-year gift, CRA has now clarified that the donor may impose any length of time for the hold period, provided that it be at least 10 years. CRA has also now clarified that a specified gift will not increase the recipient charity’s disbursement quota obligations in the *following* year, as the disbursement quota for the current year would not have been affected regardless of whether it were a specified gift.

One final concern is that, while these explanations are clearly helpful to understanding the meanings of specified gift and 10-year gift, they are not easy to find on CRA's website. These explanations are contained under the webpage "Operating a registered charity" under the heading "receiving gifts," but it would be helpful if links to these webpages could also be listed as part of the "references" under the summary policies for "specified gift" and "10-year gift" in the "Policies and technical information" webpage.

The webpages are available on CRA's website at <http://www.cra-arc.gc.ca/tx/chrts/prtnng/gfts/spcftgft-eng.html> and <http://www.cra-arc.gc.ca/tx/chrts/prtnng/gfts/10gft-eng.html>.

## **Proposed Changes to the Donation Tax Credit System**

Terrance S. Carter.

As reported in *Charity Law Bulletin* No. 182 (December 2009), Imagine Canada is moving forward, along with the general support of the charitable sector, with a proposal to the federal government to include an enhanced tax credit in the 2010 federal budget. Specifically, Imagine Canada proposes a "stretch" tax credit, that would "stretch" the normal tax credit of 29% to 39% for donations over \$200 that exceed a donor's previous highest giving level, starting with the donor's 2008 giving as a baseline. To continue to benefit from the credit, the donor in subsequent years would need to increase their level of giving over the 2008 baseline to a maximum of \$10,000. It is hoped that the federal government will give serious consideration to this proposal. More information regarding the "stretch" tax credit can be found online at: <http://www.imaginecanada.ca/node/221>.

As well, another proposal has been made to change the donation tax credit system, this one from the C.D Howe Institute, in a paper released on November 30, 2009, by A. Abigail Payne in a series of e-briefs on proposed changes to the charity and not-for-profit sector. The paper is entitled "Lending a Hand: How Federal Tax Policy Could Help Get More Cash to More Charities." The author suggests a unified rate of 29% for cash gifts, which simplifies the administration of the tax credit instead of the current two tiered system (15% on the first \$200 of donations and 29% above \$200), which favours higher-income individuals who can afford to give larger gifts. In addition, the author also suggests a higher tax credit for the first portion of reported donations that would be tied to the taxpayer's income, which would purportedly increase the donor base in Canada. For details, reference should be made to the paper, which can be found at: [http://www.cdhowe.org/pdf/ebrief\\_88.pdf](http://www.cdhowe.org/pdf/ebrief_88.pdf).

For those interested in a review of the history and challenges associated with the donation tax credit system, reference can be made to a paper presented at the Australian Centre for Philanthropy and Nonprofit Studies in April, 2009, available online at: <http://www.carters.ca/pub/article/charity/2009/tsc0418a.pdf>.

## Donations of Flow-Through Shares

Karen J. Cooper.

In response to questions posed at the annual Canadian Tax Foundation conference held in Calgary from November 30 to December 2, 2008, CRA confirmed its view that the acquisition of a flow-through share pursuant to a “gifting arrangement” described in paragraph (b) of the definition in subsection 237.1(1) of the *Income Tax Act* would be considered a "tax shelter" within the meaning of the definition in the same subsection and would therefore have to be registered as such. However, CRA also noted that the purpose of the tax shelter registration rules is to identify the arrangements that fall within the definition of “tax shelter” for review by the CRA and that the issuance of an identification number by CRA is not to be construed as CRA approving the arrangement nor that a subsequent audit will result in adjustments. CRA indicated that it has already issued identification numbers in respect of several flow-through share/donation arrangements and has in fact issued advance income tax rulings on some arrangements.

The full text of the question and answer may be found in *Income Tax Technical News - No. 41* (released December 23, 2009 and available at <http://www.cra-arc.gc.ca/E/pub/tp/itnews-41/README.html>).

## Charity Law 2009 – Year in Review

Terrance S. Carter, Karen J. Cooper and Theresa L.M. Man in *Charity Law Bulletin* No. 185, January 27, 2010.

The charitable sector in Canada has again seen a number of important regulatory and common law developments over the past 12 months at both the federal and provincial level that will have a significant impact on how charities operate in Canada and abroad. To this end, this *Charity Law Bulletin* is intended to provide a brief overview of some of the more important of these recent developments, including changes to the *Income Tax Act* (“ITA”), new guidance, commentaries and other publications from the Charities Directorate of the Canada Revenue Agency (“CRA”), technical interpretations from CRA, court decisions, as well as other federal and provincial initiatives affecting charities, including the repeal in Ontario of the *Charitable Gifts Act* and the changes to the *Charities Accounting Act*. For those readers who would like more details concerning any of the topics discussed below, reference to source documents and other resource materials are included throughout the *Bulletin*.

### Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb185.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb185.htm>



## **Ontario Bill 168 Receives Royal Assent: Employers Will Need to Address Workplace Violence and Harassment Prevention**

Barry W. Kwasniewski in *Charity Law Bulletin* No. 189, January 28, 2010.

The *Occupational Health and Safety Amendment Act, (Violence and Harassment in the Workplace), 2009* received Royal Assent on December 15, 2009. The law will come into force on June 15, 2010, and will make a number of significant changes to the Ontario *Occupational Health and Safety Act* (the “OHSA”). The purpose of the new legislation is to safeguard workers from workplace violence and harassment. The legislation designates workplace violence and harassment as occupational health and safety hazards under the OHSA and establishes new obligations for employers with respect to workplace violence and harassment prevention.

This *Charity Law Bulletin* summarizes the changes and the duties for employers.

### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb189.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb189.htm>

## **Breaches of the Charitable Gifts Act “Cured” by Bill 212**

Terrance S. Carter.

The December 2009 *Charity Law Update* reported that Bill 212, the *Good Government Act, 2009* (“Bill 212”), received Royal Assent on December 15, 2009. Shortly before receiving Royal Assent, Bill 212 was amended to clarify the effect of the repeal of the *Charitable Gifts Act* (the “CGA”).

In this regard, the *Charities Accounting Act* (the “CAA”) was amended by the addition of a new section 14, which states that despite section 51(1)(b) of the *Legislation Act, 2006*, all obligations under the CGA to dispose of an interest in a business that were in existence at the time of the repeal of the CGA have been extinguished. The same also applies in respect of obligations that came into existence under the CGA at any time before its repeal. For reference purposes, section 51(1)(b) of the *Legislation Act, 2006*, states that the repeal of an act cannot affect a right, privilege, obligation or liability that came into existence under repealed legislation.

As a result of the amendment to the CAA added to Bill 212 prior to it receiving Royal Assent, breaches of the CGA that occurred at any time prior to the repeal of the CGA have now been “cured,” in that if a charity held more than a 10% interest in a business in violation of the CGA at any time prior to the repeal of the CGA on December 15, 2009, there is no longer any obligation for that charity to dispose of such interest.

More information about Bill 212 in its initial version prior to the above-mentioned amendments can be found in *Charity Law Bulletin* No. 181, available at:  
<http://www.carters.ca/pub/bulletin/charity/2009/chylb181.pdf>.

### **Québec: Extension to Claim Charitable Donations to Benefit Haiti**

Karen J. Cooper.

In order to recognize as quickly as possible the generosity displayed by the population of Québec in response to the tragedy in Haiti, the Ministère des Finances in Québec announced on January 22, 2010 that individuals filing tax returns in Québec who, after January 11 and before March 1, 2010, make a donation of money to assist the victims of this tragedy will be deemed to have made the donation at the end of 2009. They will therefore be able to include, in the spring of 2010, the amounts thus donated in the calculation of their tax credit for donations claimed for 2009. To be eligible for the extension, the donation must be made to a registered charity to enable it to assist victims of the earthquake in Haiti and must have been made in cash, by cheque, credit card or postal money order, or by means of a text message (SMS), wire transfer or points obtained under a rewards program. For more information please consult "Information Bulletin 2010-2, Deductibility in 2009 of Donations Made to Assist Victims of the Earthquake in Haiti" available on the Ministère des finances website at: [www.finances.gouv.qc.ca](http://www.finances.gouv.qc.ca).

### **Cornwall Inquiry Releases Report with Recommendations Regarding the Prevention Of and Responses to Child Abuse**

Terrance S. Carter and Esther S.J. Oh in *Church Law Bulletin* No. 28, January 28, 2010.

The Cornwall Public Inquiry Report (the "Report") was released on December 15, 2009. The Cornwall Public Inquiry (the "Inquiry") was established by the Ontario government on April 14, 2005, under the *Ontario Public Inquiries Act* with a mandate to "inquire into and report on the events surrounding allegations of historical abuse of young people in Cornwall by examining the response of the justice system and other public institutions to the allegations, as well as to make recommendations to improve the response in similar circumstances." The Inquiry was also directed to inquire into and report on processes, services, and programs that would encourage community healing and reconciliation within the Cornwall community. The Report is over 2,000 pages and contains recommendations for a number of public bodies, including the local police services, the government of Ontario, the Roman Catholic Diocese of Alexandria-Cornwall, the local Children's Aid Societies and school boards. Included among the recommendations is a recommendation that the government of Ontario should implement a province-wide public awareness campaign on the issue of the sexual abuse of children and young people, similar to long-term campaigns against drunk driving and the campaign against domestic violence,



which reaches as wide an audience as possible and engages as many different media formats as possible, including television, radio, newspapers, magazines, the internet and billboards.

This *Church Law Bulletin* does not provide a comprehensive summary of the recommendations outlined in the Report, but instead summarizes some of the key recommendations outlined in the Report that would be of interest to religious, charitable and not-for-profit organizations that work with children and youth and focuses on the recommendations for the Diocese of Alexandria-Cornwall which would be most relevant in that regard. While this *Bulletin* encloses general comments relating to the preparation of child protection policies in Ontario, legal counsel should be consulted with regard to any specific concerns or questions that may arise.

**Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/church/2010/chchlb28.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2010/chchlb28.htm>

## **Passion and Defamation**

Donald J. Bourgeois in *Charity Law Bulletin* No. 188, January 28, 2010.

People involved in charitable and not-for-profit organizations want to protect their reputations and that of their organizations. They are also passionate about the cause and purposes of the organization – they want to improve their community and passion often drives them through the thick and thin of fundraising, implementing programs, evaluating what works and does not work, countless meetings and so forth. This passion, which is essential to success, can sometimes lead to legal issues. One of those issues is when we allow our passion to rule our comments to the detriment of the reputation of others. Thankfully, this occurs only rarely, but it has occurred in the cut and thrust of a public debate. This *Charity Law Bulletin* discusses the impact of a recent Supreme Court of Canada decision in relation to the balance that must be struck by charitable and not-for-profit organizations between participating in a meaningful way through freedom of expression and respecting the reputation and privacy of others in accordance with the principles set out by the Supreme Court of Canada.

**Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb188.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb188.htm>

## **The “Apology Act” – A Way Forward**

Jennifer M. Leddy.

Given their involvement in providing social services and other high risk endeavors, charities and not-for-profit organizations will be most interested in Bill 108, *An act respecting apologies* (the “Apology

Act”) which came into force on April 23, 2009, and offers a way forward for both potential plaintiffs and defendants.

Prior to the Apology Act, it was common practice for lawyers to advise clients not to apologize for alleged negligence or intentional wrongdoing for fear that it would affect insurance coverage or be used as an admission of fault in subsequent court proceedings. This routine refusal to acknowledge the harm done to the victim often had the unintended effect of exacerbating the harm and leading to litigation that was emotionally and financially costly to all parties.

The *Apology Act* is long overdue in addressing what has been an impediment to early resolution of claims, such as medical mistake, personal injury or sexual abuse. It allows individuals and organizations, or someone on their behalf, to apologize for an accident or wrongdoing without it constituting an admission of fault or liability in civil litigation. The apology also does not void, impair or otherwise affect any insurance or indemnity coverage. The Apology Act, however, does not apply to an apology given while a person is testifying in a civil proceeding, nor does it affect the admissibility of an apology in a criminal proceeding or proceeding under the *Provincial Offences Act*. Defendants who have the possibility of being sued civilly and charged criminally will want to discuss the implications of giving an apology with their legal counsel.

The Apology Act defines “apology” to mean “an expression of sympathy or regret, a statement that a person is sorry or any other words or actions indicating contrition of commiseration”.

Three other provinces also have Apology Acts: British Columbia, Manitoba and Saskatchewan. While it is early days for the Ontario Apology Act, it is hoped that it will facilitate dialogue, mediation, healing and reconciliation among the parties and avoid costly litigation.

## **Charity Tax Tools – New Resource from Imagine Canada Launched**

Terrance S. Carter.

On January 26, 2010, Imagine Canada launched Charity Tax Tools, a new web resource for the charitable sector. This website was developed by Imagine Canada to help registered charities understand what they must do in order to meet Canada Revenue Agency (CRA) requirements, with a financial contribution from CRA. The site contains information on the basic legal requirements for all Canadian charities that are registered with CRA and entitled to issue tax receipts for charitable donations. It provides examples and links to additional information for those who wish to know more. The site will become a source for current information, as well as hosting webinars on numerous topics of interest to charities.

Carters is privileged to be involved with this resource as one of the sponsors, along with Scotiabank and KPMG. The Charity Tax Tools website is available at <http://charitytax.imaginecanada.ca/>.

## **IN THE PRESS**

**Fundraising Guidance Poses Challenges for Charities** by Terrance S. Carter.

*Lawyers Weekly, Volume 29, No. 29, December 4, 2009.*

[Link] <http://www.carters.ca/news/2009/lwyrswkly/tsc1204.pdf>

**Legal Risk Management Checklist for Not-for-Profit Corporations** by Terrance S. Carter and Jacqueline M. Demczur was included in a recent issue of the Directors' Manual report from CCH.

*Directors Manual, Report 45, Tab 17, December 2009.*

[Subscribe] <http://www.cch.ca/product.aspx?WebID=100294>

## **RECENT EVENTS AND PRESENTATIONS**

**Current Issues Under the *Income Tax Act* Affecting Charities** was presented by Terrance S. Carter and Theresa L.M. Man as part of the Canadian Fundraising & Philanthropy Key to the Sector Workshop series in Toronto, Ontario, on January 20, 2010.

## **UPCOMING EVENTS AND PRESENTATIONS**

**Understanding CRA's New Guidance on Fundraising** will be presented by Terrance S. Carter as part of the Catholic Archdiocese of Toronto – ShareLife Agencies session to be held on Thursday Jan 28, 2010.

**Lawyers on Non-Profit & Charity Boards: Prestige, Reward, Pro Bono, Anxiety, Conflicts of Interest and other Pitfalls** will be presented as part of a panel discussion at the OBA Institute by Terrance Carter and Bill Pashby on Tuesday February 16, 2010.

**The Ottawa Region *Charity & Not-for-Profit Law*<sup>TM</sup> Seminar** will be held at Arlington Woods Free Methodist Church in Nepean, Ontario, on Thursday, February 18, 2010.

Details and online registration are available at

<http://www.carters.ca/pub/seminar/chrchlaw/ott/10/brochure.htm>.

**Divine Perspectives on Your Career** will be presented by Jennifer Leddy at the 2010 National Christian Law Student Conference at the University of Ottawa on February 19, 2010.

Details available at

<http://www.christianlegalfellowship.org/Conferences/2010/StudentConference/2010studentconferenceindex.htm>.

## CONTRIBUTORS

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Assistant Editor: Nancy E. Claridge



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



**Jane Burke-Robertson** – A partner with Carters' Ottawa office, Ms. Burke-Robertson practices in the area of charity and not-for-profit law and has been ranked by *Lexpert* and *The Best Lawyers in Canada* as a leader in her field. She is co-author of *Non-Share Capital Corporations* published by Carswell, and a contributor to Industry Canada's *Primer for Directors of Not-for-Profit Corporations*. Ms. Burke-Robertson is a frequent speaker and lecturer on charitable and not-for-profit matters and recently taught an advanced seminar on the law of charities and non-profit organizations at the Faculty of Law, University of Ottawa.



**Terrance S. Carter** – Managing Partner of Carters, Mr. Carter practices in the area of charity and not-for-profit law, is counsel to Fasken Martineau DuMoulin LLP on charitable matters, is a member of the Technical Issues Group of Canada Revenue Agency's (CRA) Charities Directorate representing the Canadian Bar Association (CBA), a past member of CRA's Charity Advisory Committee, Chair of the National Charities and Not-for-Profit Section of the CBA, and has been recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*. Mr. Carter is also editor of [www.charitylaw.ca](http://www.charitylaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca) and [www.antiterrorism.ca](http://www.antiterrorism.ca), and a consulting editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2010).



**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).



**Barry W. 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 frequent speaker at the annual *Church & Charity Law*<sup>™</sup> Seminar, seminars hosted by the Canadian Bar Association and the Ontario Tax Foundation, 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*.



**Adam Parachin** - Professor Adam Parachin researches and writes in the areas of property, trust and tax law. His primary scholarly focus is on the legal regime governing the succession of wealth in support of philanthropic works. His published materials and works in progress explore the legal construction of charity with a view to illuminating the definition, regulation and privileging of charity in law. Prior to becoming a law professor, Professor Parachin worked as an associate in the estates, trusts and charities department of one of Canada’s leading law firms.



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## ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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