

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

JULY/AUGUST 2010 ISSUE

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2010 Annual Church & Charity Law Seminar

Hosted by Carters Professional Corporation in Toronto, Ontario.

Thursday, November 18, 2010.

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

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RECENT PUBLICATIONS AND NEWS RELEASES

Recent *Income Tax Act* Amendments That Affect Charities

Theresa L.M. Man in *Charity Law Bulletin* No. 221, July 29, 2010.

On July 16, 2010, Finance released draft legislative proposals to implement outstanding income tax technical measures (the “July 2010 Amendments”). Included within the July 2010 Amendments are proposed changes that will substantially impact the operations of registered charities in Canada, including changes to the definition of “gift,” split-receipting, designation of charitable organizations and public foundations, revocation of charitable registrations, etc. However, the July 2010 Amendments do not include the proposed changes to the disbursement quota announced in the March 4, 2010 federal budget, repealing the 80% disbursement quota.

A thorough review of the proposed changes contained in the July 2010 Amendments relating to charities is outside the scope of this *Bulletin*, however, some of the key amendments relating to charities are outlined in this *Bulletin*.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb221.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb221.htm>

CRA’s Revised Guidance For Canadian Registered Charities Carrying Out Activities Outside Canada

Terrance S. Carter and Karen J. Cooper in *Charity Law Bulletin* No. 219, July 29, 2010.

In June of 2009, the Canada Revenue Agency (“CRA”) had released a draft consultation paper entitled *Consultation on the Proposed Guidance on Activities Outside of Canada for Canadian Registered Charities* (the “Proposed Guidance”) and accepted comments until September 30, 2009. Many organizations provided submissions to CRA on the Proposed Guidance, including the Charities and Not-for-Profit Law Section of the Canadian Bar Association. CRA has recently released the final version of the Guidance entitled *Canadian Registered Charities Carrying Out Activities Outside Canada* (the “Guidance”), effective as of July 8, 2010. The Guidance updates and replaces the previous CRA publication on foreign activities entitled *Registered Charities: Operating Outside Canada* RC4106 (the “Previous Policy”). The Guidance does not have the force of law, but is intended “to enable registered charities and applicants for charitable registration carrying on activities outside Canada to understand the CRA’s interpretation of, and expectations related to, the provisions of the *Income Tax Act* concerning charitable registration.”

This *Charity Law Bulletin* summarizes the obligations of charities carrying on activities abroad, and provides commentary regarding the final version of the Guidance.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb219.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb219.htm>

CRA News

Terrance S. Carter

Revocations

CRA has revoked the charitable registration of Tamil (Sri Lanka) Refugee-Aid Society of Ottawa, effective July 17, 2010. A CRA audit concluded that the Society had ceased to comply with the requirements of the *Income Tax Act* by failing to maintain adequate control over its use of funds, improperly issued tax receipts to third parties and provided funding to non-qualified donees outside of Canada. There was a concern that funding, including \$713,000, was donated to support the efforts of the Liberation Tigers of Tamil Eelam (“LTTE”). The LTTE are a listed entity under the *United Nations Suppression of Terrorism Regulations* and the *Criminal Code of Canada*, meaning it is considered a terrorist organization by Canada. The CRA News Release regarding Tamil (Sri Lanka) Refugee-Aid Society of Ottawa is available at: <http://www.cra-arc.gc.ca/nwsrm/rlss/2010/m07/nr100717-eng.html>.

New topics added to *Revoking Registered Status* section

The CRA website, *Revoking Registered Status*, which in the past only contained information on “Policies and guidance” and “Notice of objection”, has now added 6 new topics: “Types of revocation and processes,” “Consequences of revocation,” “Revocation tax and the T2046 tax return,” “Revocation notices,” “Annulment” and “Questions and Answers.” The new topics provide charities with detailed information on the revocation process and why a charity might be in danger of having its status revoked. The CRA also uses these new topics to explain revocation notices and how a charity can respond to a notice. Further, the “Revocation tax and the T2046 tax return” topic provides technical tax details relating to a revocation, specifically looking at: revocation tax, winding-up period, calculating tax, and the due date.

CRA Releases its Third Charities Connection

On June 30, 2010, CRA released its third *Charities Connection: CRA News, Information, and Events Specific to Registered Charities* (available at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/nwsltr/cnnctn/cnnctn03-eng.html>.) This new publication is intended to be published up to 10 times a year to replace CRA’s bi-annual *Registered Charities Newsletter*. The following is a summary of the contents of this third issue.

CRA reminds charities that service club and fraternal society type organizations, which include social societies, lodges, orders, etc. do not qualify for charitable registration because they typically carry out a mix of charitable and non-charitable activities. Some of these organizations create a separate corporation or trust to carry out its activities that are exclusively charitable. Recently, audits have been showing that many common issues of non-compliance have occurred, including: the finances of the charity remaining devoted to the non-charitable activities of the related club, the financial transactions of the club and charity are combined in the T3010, official donation receipts are issued for transactions that are not gifts, official donation receipts are missing, and the registered charity makes gifts to non-donees. The CRA suggests, in order to avoid these issues of non-compliance, the charity should: keep separate bank accounts, keep separate books and records, conduct separate board meetings, use a separate name to identify the charity, establish receipting guidelines for the charity, make gifts to only qualified donees, and review the difference between charitable and non-charitable activities.

CRA indicated that they have now posted answers to popular questions for Public Service Bodies (“PSB”) about the harmonized sales tax (“HST”). The following publication is available, *Harmonized Sales Tax for Ontario and British Columbia – Questions and Answers for Public Service Bodies*, online at <http://www.cra-arc.gc.ca/E/pub/gi/notice253/README.html> (see separate Bulletin below by Karen Cooper in this Update for more details on HST for charities).

Finally, CRA reminded its readers that the *What’s new* web page is being updated and now is using a new URL, <http://www.cra-arc.gc.ca/chrts-gvng/chrts/whtsnw/menu-eng.html>. CRA’s primary URLs are not affected by this change.

Charities, NPOs and the HST

Karen J. Cooper in *Charity Law Bulletin* No. 222, July 29, 2010.

On July 1, 2010 the provincial sales tax (“PST”) was replaced by the harmonized sales tax (“HST”) in Ontario and British Columbia. Administered by the Canada Revenue Agency, the HST combines the federal goods and services tax (GST) with the PST in participating provinces. Newfoundland, New Brunswick and Nova Scotia adopted the HST on April 1, 1997. The HST rate in Ontario is 13%, which combines the 5% GST with an 8% provincial component. The HST rate in British Columbia is 12%, where the provincial component is 7%. Also on July 1, 2010, the HST rate in Nova Scotia increased from 13% to 15% (5% federal part and 10% provincial part).

This *Charity Law Bulletin* provides an overview of the implications of the HST for charities and non-profit organizations (“NPOs”). A “charity” for GST/HST purposes includes most registered charities for income tax purposes, but does not include a registered charity that is a school authority, a public college, a university, a hospital authority, or a local authority determined to be a municipality. For more

information on the basic GST/HST rules for charities, see *Charity Law Bulletin* No. 52, available online at: <http://www.carters.ca/pub/bulletin/charity/2004/chylb52.htm>. Also see the *GST/HST checklist for charities*, available on CRA's website at: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/chcklsts/gsthst-cfc-eng.html>. For more information about the implementation of the HST in Ontario, see the Ontario Ministry of Revenue's web page at <http://www.rev.gov.on.ca/en/taxchange/hst.html>.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb222.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb222.htm>

Countdown to the *Canada Not-For-Profit Corporations Act*

Practice Tip #6: Drafting By-Laws on Absentee Voting By Members

Jane Burke-Robertson and Theresa L.M. Man in *Charity Law Bulletin* No. 220, July 29, 2010.

Charity Law Bulletin No. 193, dated February 25, 2010, had explained the need of non-share capital corporations under the *Canada Corporations Act* ("CCA") to update or replace their by-laws as part of the continuance process once the *Canada Not-For-Profit Corporations Act* ("CNCA") is in force. Then *Charity Law Bulletin* No. 215, dated June 24, 2010, explained that the CNCA is similar to most modern corporate statutes, in that it provides a clear set of procedural and other rules which will apply to federal not-for-profits. Relatively few matters are left to be addressed in the by-laws and even fewer matters still will be required to be in the by-laws. One of the matters that is left to be addressed in the by-laws is in relation to the choices for absentee voting by members.

This *Charity Law Bulletin* discusses considerations in drafting by-law provisions for absentee voting.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb220.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb220.htm>

CRA Technical Interpretation on NPO Status

Karen J. Cooper

On May 11, 2010, CRA released a technical interpretation (2010-0366051E5) regarding the income tax exemption for non-profit organizations. The technical interpretation addressed the issue of whether a corporation incorporated under provincial not-for-profit legislation will be tax-exempt under paragraph 149(1)(l) of the *Income Tax Act* ("ITA"). CRA confirmed that the method of creating an organization is not determinative of whether the organization qualifies for the tax exemption. An organization can be incorporated by federal or provincial statute that uses the term "non-profit organization", or a similar term, but still not qualify for the tax exemption. This conclusion follows CRA's earlier technical interpretation (2009-0337311E5) dated November 5, 2009, which stated "...it appears that the criteria

contained in the provincial "not-for-profit" legislation and in the federal *Canada Not-for Profit Corporations Act* are not the same as the criteria required to qualify for the tax exemption provided by paragraph 149(1)(l) of the Act." CRA further indicates that the determination of whether an organization qualifies under paragraph 149(1)(l) is a question of fact which can only be made after the organization has been established and has been in operation during a taxation year.

Although CRA cannot definitively determine an organization's non-profit status in advance, the technical interpretation contains some general comments of concern to non-profit organizations. CRA states that "the activity of investing cash (or other assets), is generally considered to be undertaken specifically to earn a profit, which is contrary to the conditions of paragraph 149(1)(l)." Therefore, an organization that intends to earn investment income in order to support its activities will not likely qualify for the tax exemption. Cash and other assets must be used directly, within a reasonable time-frame, on the organization's non-profit objectives. CRA's position is that "maintaining capital property for the purpose of generating income for the organization means that the organization has a profit purpose among its other purposes." As such, CRA takes the view that the organization does not have exclusively non-profit purposes and it will not qualify as a tax-exempt under paragraph 149(1)(l). The technical interpretation also provides that although an organization may have very worthwhile objectives, the tax exemption available under the ITA to non-profit organizations is not determined by the nature of an organization's objectives. CRA states that "[b]ecause paragraph 149(1)(l) can apply to any organization, even one organized primarily for business purposes, its conditions must be strictly applied."

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

Human Rights Tribunal of Ontario Rules Settlements and Releases Are To Be Enforced

Barry W. Kwasniewski in *Charity Law Bulletin* No. 218, July 28, 2010.

In four decisions released this year, the Human Rights Tribunal of Ontario (the "Tribunal") dismissed applications alleging various types of discrimination on prohibited grounds in respect of employment on the basis that the complaints giving rise to the applications had been settled. These Tribunal decisions upheld the principle that a settlement agreement and a release are enforceable in respect of not only the most common type of employment related claims, such as past wages, overtime, and pay in lieu of notice of dismissal, but will also apply to claims alleging breaches of human rights protected by the Ontario *Human Rights Code* (the "Code"). This Bulletin will discuss the approach that the Tribunal has taken in determining whether or not a settlement agreement and a release will be enforced to defeat an

otherwise potentially valid human rights application, and will also provide guidance as to how non-profits and charities may reduce the risk of defending a human rights claim.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb218.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb218.htm>

Air India Report Examines Role of Charities in Terrorist Financing

Terrance S. Carter, Nancy E. Claridge and Sean S. Carter in *Anti-terrorism and Charity Law Alert* No. 22, July 29, 2010.

Dubbed a “Canadian Tragedy”, the bombing of Air India Flight 182 on June 23, 1985, is deeply emblazoned in the memories of Canadians. The flight, which originated in Canada, blew up over the Atlantic Ocean south of Ireland, killing all 329 people on board, 280 of which were Canadians, and remains the largest mass murder in Canadian history. Only 132 bodies were recovered, with 197 forever lost at sea. Evidence recovered from the site revealed that a bomb located in the rear cargo hold of the aircraft had detonated and opened a hole in the left aft fuselage of the aircraft.

More than twenty years after the Air India bombing, two Sikh separatists were charged with 329 counts of first-degree murder, conspiracy to commit murder, in addition to other related charges. After a two-year trial, the two men were found not guilty on all counts.

Subsequent to the trial, the Governor General in Council, on the recommendation of Prime Minister Stephen Harper, appointed former Supreme Court of Canada Justice John Major to conduct a commission of inquiry into the bombing of Air India Flight 182 (the “Commission”), which report has important implications for charities and not-for-profit organizations (“NPOs”). This *Anti-Terrorism and Charity Law Alert* (the “Alert”) examines the findings of the Commission with regards to the role of charities in terrorism financing.

Read More:

[PDF] <http://www.carters.ca/pub/alert/ATCLA/ATCLA22.pdf>

New Not-for-Profit Accounting Standards Projected to be Released Late 2010

Esther S.J. Oh

The opportunity to comment on the exposure drafts of the new accounting standards closed on July 15, 2010. The Accounting Standard Board for Private Enterprises (“ASPE”) and the Public Sector Accounting Board (“PSAB”), that encouraged all involved in the public and private not-for-profit sector to provide comments, continues to project the final versions of the accounting standards to be in place by late 2010. The effective date is still likely January 1, 2012 with earlier application permitted.

As background, there are two accounting boards of Canada, ASPE and PSAB, who together on March 10, 2010 released exposure drafts of new accounting standards for comment. ASPE proposes that not-for-profit organizations (“NPOs”) and other private enterprises use the accounting standards, *International Financial Reporting Standards* (“IFRS”) or the new *ASPE for Private Enterprises* supplemented by certain unique standards for NPOs. PSAB proposes that government not-for-profit organizations (“GNPOs”) follow the *PSA Handbook* supplemented by the same unique standards for NPOs. The supplementary standards are similar to material that was developed in the 1990s, colloquially referred to as the *4400 series standards*. Moving towards adoption of the international standards is seen as an opportunity for Canadian businesses to increase access to international capital markets. The exposure drafts are available online at: <http://www.acsbcanada.org/documents-for-comment/item35455.pdf> and <http://www.psab-ccsp.ca/documents-for-comment/item35463.pdf>.

On June 22, 2010 KPMG, a Canadian accounting firm, offered a webcast to clarify the accounting changes and the differences between a NPO and a GNPO, a distinction that was previously unnecessary. A GNPO is differentiated from a NPO because the government controls the organization’s policies and finances. The webcast is available for replay online at: <http://www.kpmg.com/Ca/en/IssuesAndInsights/ArticlesPublications/Pages/Accounting-Standards-for-Not-for-Profit-Organizations.aspx>.

For further details about the impact the new accounting standards will have on not-for-profit and charity organizations see Carters.ca for *Accounting Standards Board Adopts New Standard and Proposes Changes to Another: The Effect on Not-for-Profit and Charitable Organizations*, online at <http://www.carters.ca/pub/bulletin/charity/2008/chylb132.pdf>.

Canadian Rights Groups Challenge UN Terrorism List

Terrance S. Carter

On June 7, 2010 Abousfian Abdelrazik, along with the B.C. Civil Liberties Association and the International Civil Liberties Monitoring Group, launched a lawsuit in Federal Court challenging Canada’s implementation of United Nations Resolution 1267. The United Nations (“UN”) adopted the “1267 Regime” in 1999 designed to restrict rights and freedoms of those believed to be connected with terrorism. Individuals associated with the Taliban, Osama Bin Laden or al-Qaida are among those listed on the “1267 List.” Canada implements this regime through its regulations – the *United Nations Al-Qaida and Taliban Regulations* (“Regulations”) pursuant to the *United Nations Act*, R.S.C. 1985, c. U-2. The *Regulations* have the effect of freezing any assets or resources owned by a listed individual and makes it a criminal offence to, directly or indirectly, provide funds to such an individual. Abdelrazik, a

Canadian citizen, was placed on the list by a UN committee in 2006 under the belief that he had ties with al-Qaida.

The lawsuit is against the Canadian government and focuses on the *Regulations* lack of basic procedural fairness that is central to the rule of law. There is no independent review by Canada of listed Canadians; neither can the individuals seek judicial domestic recourse. The applicants would like to see the *Regulations* quashed while being declared *ultra vires* of the *United Nations Act* and in violation of Abdelrazik's constitutional freedom of association, right to liberty and security, and right to enjoyment of property. Abdelrazik hopes that the application will also overturn the sanctions still currently imposed on him.

The complaint made by Abousfian Abdelrazik and further information about the constitutional challenge is available online at: <http://www.icj.org/getEbulletinsDetails.asp?bulletinID=76>.

Public Trust and Confidence Survey Released by Regulator of Charities in England and Wales

Jennifer M. Leddy

Public opinion research commissioned by the Charities Commission for England and Wales, released on July 21, 2010, found that "ensuring that a reasonable proportion of a charity's income reaches the end cause" is the most important factor in instilling trust in the public. When the survey was done two years ago, the most important single factor (35% of respondents) was a charity's ability to make a difference in its area of work.

According to the survey, the proportion of people having confidence in charities increased from 36% in 2008 to 41% in 2010. Charities are now the third most trusted group behind doctors and the police. The respondents placed a high degree of importance on accountability with almost all of them (96%) agreeing that it is important for charities to provide the public with information about how they spend their money, and almost ninety per cent responding that it is important for charities to publish a report setting out what they have accomplished.

The full report and the Charities Commission initial analysis of it may be found on the Commission's website at http://www.charitycommission.gov.uk/RSS/News/pr_pct.aspx.

IN THE PRESS

Employee Overtime: The Rules and the Risks by Barry Kwasniewski.
Employment Practices Risk Management Column, Imagine Canada, July 2010.
[Link] <http://nonprofitrisk.imaginecanada.ca/node/910>

Bill C-470 proposes salary cap on charities by Terrance S. Carter.
Charity Talk, CBA, July 2010.
[Link] <http://www.cba.org/cba/newsletters-sections/2010/PrintHTML.aspx?DocId=41825>

CRA update by Theresa L.M. Man.
Charity Talk, CBA, July 2010.
[Link] <http://www.cba.org/cba/newsletters-sections/2010/PrintHTML.aspx?DocId=41825>

CRA releases final guidance on upholding human rights and charitable registration by Terrance S. Carter.
Canadian Fundraising & Philanthropy eNews, Vol. 20, No. 12, June 30, 2010.
[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=3357>

Divisional Court Decision Provides Mixed Results in Christian Horizons Appeal by Terrance S. Carter and Jennifer M. Leddy.
Christian Legal Journal, Summer 2010.

Bill C-470 Blog includes reference to *Charity Law Bulletin* No. 202 “Bill C-470 Proposes Salary Cap on Charities” by Terrance S. Carter.
Admin Arts Blog, June 9, 2010.
[Link] <http://admin-arts.blogspot.com/2010/06/bill-c-470.html>

RECENT EVENTS AND PRESENTATIONS

Directors’ and Officers’ Liability – The Essentials and Beyond for Charities and Not-for-Profits was presented by Terrance S. Carter as part of the Regional Municipality of Halton’s free seminar series “Leadership Matters: Building Your Legal Know How” in Burlington, Ontario, on June 23, 2010.

“The Legal Duties of Directors and Officers of Charities and Not-for-Profits;” and
[Web] <http://www.carters.ca/pub/seminar/charity/2010/tsc0623a.htm>
[PDF] <http://www.carters.ca/pub/seminar/charity/2010/tsc0623a.pdf>
[Summary] <http://www.carters.ca/pub/article/charity/govset/A-duties.pdf>

“Due Diligence in Avoiding Risks for Directors and Officers of Charities and Not-for-Profits.”
[Web] <http://www.carters.ca/pub/seminar/charity/2010/tsc0623b.htm>
[PDF] <http://www.carters.ca/pub/seminar/charity/2010/tsc0623b.pdf>
[Summary] <http://www.carters.ca/pub/article/charity/govset/B-diligence.pdf>

Incorporation: Charitable Status vs Non-profit Status was presented by Jennifer M. Leddy for the Entrepreneurship Centre in Ottawa City Hall, Ottawa, Ontario, on June 28, 2010.

[Web] <http://www.carters.ca/pub/seminar/charity/2010/jml0628.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/jml0628.pdf>

UPCOMING EVENTS AND PRESENTATIONS

The CBA Canadian Legal Conference 2010 being held in Niagara Falls, Ontario, August 15-17, 2010, will include a talk by Karen J. Cooper in the session entitled “A Comparison of Jurisdictions for Your Charitable Organization.”

Details and registration available at http://www.cba.org/cba/niagara2010/pdf/niagara_brochure_e.pdf

St. Paul University’s Faculty of Canon Law Legal Seminar, being held at the university in Ottawa, Ontario, on August 18-25, 2010, will include the following presentations:

“Corporate Compliance Issues for Religious Orders” by Terrance S. Carter and Jennifer M. Leddy (English only), and

“Canada Revenue Agency” by Karen J. Cooper (English & French).

Details and registration available at http://www.ustpaul.ca/CanonLaw/seminars_e.asp

The Implications of the New CRA Fundraising Guidance for Charities is being presented by Terrance S. Carter as part of the Regional Municipality of Halton’s free seminar series “Leadership Matters: Building Your Legal Know How” in Burlington, Ontario, on September 9, 2010.

Details available at <http://www.halton.ca/cms/One.aspx?portalId=8310&pageId=40925>.

Compliance Issues for Charities and Not-for-Profits is being presented by Terrance S. Carter as part of the Regional Municipality of Halton’s free seminar series “Leadership Matters: Building Your Legal Know How” in Oakville, Ontario, on September 16, 2010.

Details available at <http://www.halton.ca/cms/One.aspx?portalId=8310&pageId=40925>.

Record Keeping: Maintaining Books and Records Presented will be presented by: Theresa L M Man on September 21, 2010, as part of Imagine Canada’s Charity Tax Tuesdays, a free webinar series for Canadian charities.

Details will be available at <http://charitytax.imaginecanada.ca/demand-webinars>.

The Association of Treasurers of Religious Institutes’ 2010 Conference “Riding the Waves of Change” being held at the Delta Halifax in Halifax, Nova Scotia, will include a presentation by Karen J. Cooper on September 25, 2010.

Details available at <http://www.atri.on.ca/conference-2010>

CLF 2010 National Conference being held at the Delta Toronto Airport West, in Toronto, Ontario, will include a presentation entitled “Essential Charity Law Update” by Terrance S. Carter on September 25, 2010.

<http://www.christianlegalfellowship.org/Conferences/2010/NationalConference/2010NationalConferenceHome.htm> for details.

CCCC 2010 Annual Conference being held at the Victoria Inn Hotel & Convention Centre, Winnipeg, Manitoba, will include the following presentations by Terrance S. Carter on September 29, 2010:

“Special Considerations in Gift Planning for Christian Charities”

“Anti-Terrorism Law: What Christian Charities Need to Know”.

Details available at <http://www.cccc.org/conference>.

The 2010 Canadian Land Trust Annual Conference being held in Banff, Alberta, will include a presentation by Karen J. Cooper entitled “Recent Changes in Tax Law” on October 1, 2010.

Details available at <http://www.clta.ca/en/events/>.

Trusts, Trustees, Trusteeships 2010, an Ontario Bar Association CLE Program being held in Toronto, Ontario, on October 1, 2010, will include a presentation by Terrance S. Carter entitled “Considerations When Drafting Restricted Charitable Purpose Trusts.”

Details available at <http://www.softconference.com/oba/eventdetails.aspx?&code=10TRU1001C>.

CONTRIBUTORS

Editor: Terrance S. Carter

Assistant Editor: Nancy E. Claridge



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 CBA National Charities and Not-for-Profit Section, and is recognized as a leading expert by *Lexpert* and *The Best Lawyers in Canada*. He is also consulting editor of *Charities Legislation and Commentary* (LexisNexis Butterworths, 2010), and editor of www.charitylaw.ca, www.churchlaw.ca and www.antiterrorismlaw.ca.



Sean S. Carter – A graduate of Osgoode Hall Law School, having obtained his Bachelor of Arts in Political Science and Philosophy from the University of Toronto, Sean has gained valuable experience as 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*. Sean was called to the Ontario Bar in 2009 and is currently an associate with Fasken Martineau DuMoulin LLP.



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, anti-terrorism, real estate, corporate and commercial law, and wills and estates, 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*[™] 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*.



Esther S.J. Oh – A partner with the firm, Ms. Oh practices in charity and not-for-profit at Carters’ Mississauga office. Ms. Oh is a frequent contributor to www.charitylaw.ca and the *Charity Law Bulletin*, and has spoken at the annual *Church & Charity Law*[™] Seminar as well as at the Canadian Bar Association/Ontario Bar Association’s 2nd National Symposium on Charity Law. Ms. Oh’s volunteer experience includes formerly serving as director and corporate secretary of the Evangelical Fellowship of Canada, and involvement with speaking engagements to various university student groups across Ontario.



Heather Reardon – Called to the Bar in 2010, Heather graduated *cum laude* from Michigan State University College of Law in 2008 and from the University of Ottawa, Faculty of Law in 2009. She previously obtained a B.A. from Mount Allison University and obtained legal experience as a clinician at the Michigan State University Rental Housing Clinic and was a member of Michigan State’s Niagara International Law Moot Court team. Heather has also worked as an intern with the Department of Justice and a Member of Parliament.

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**CARTERS PROFESSIONAL CORPORATION
SOCIÉTÉ PROFESSIONNELLE CARTERS**

PARTNERS:

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

(Counsel to Fasken Martineau DuMoulin LLP)

Jane Burke-Robertson B.Soc.Sci., LL.B.

Mervyn F. White B.A., LL.B.

Karen Cooper B.Soc.Sci., LL.B., LL.L., TEP

Theresa L.M. Man B.Sc., M.Mus., LL.B., LL.M.

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

Esther S.J. Oh B.A., LL.B.

ASSOCIATES:

Jennifer M. Leddy B.A., LL.B.

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

U. Shen Goh LL.B., LL.M.

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

Ryan Prendergast B.A., LL.B.

COUNSEL:

Bruce W. Long B.A., LL.B.

tcarter@carters.ca

janebr@carters.ca

mwhite@carters.ca

kcooper@carters.ca

tman@carters.ca

jdemczur@carters.ca

estheroh@carters.ca

jleddy@carters.ca

bwk@carters.ca

sgoh@carters.ca

nclaridge@carters.ca

rprendergast@carters.ca

blong@carters.ca

Main Office

211 Broadway, P.O. Box 440

Orangeville, Ontario, Canada L9W 1K4

Tel: (519) 942-0001

Fax: (519) 942-0300

Toll Free: (877) 942-0001

Ottawa Office

70 Gloucester Street

Ottawa, Ontario, Canada

Tel: (613) 235-4774

Fax: (613) 235-9838

Toll Free: (866) 388-9596

Mississauga Office

2 Robert Speck Parkway, Suite 750

Mississauga, Ontario, Canada, L4Z 1H8

Tel: (905) 306-2791

Fax: (905) 306-3434

Toll Free: (877) 942-0001

Meeting Locations by Appointment

Toronto Dominion Bank Tower, Suite 4200

Toronto, Ontario, Canada

(416) 675-3766

2100 - 1075 West Georgia Street

Vancouver, British Columbia

(877) 942-0001

www.charitylaw.ca

www.churchlaw.ca

www.antiterrorism.ca

info@carters.ca

www.carters.ca