

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

### JUNE 2010 ISSUE

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## RECENT PUBLICATIONS AND NEWS RELEASES

### **Re-Registration of Charities**

Theresa L.M. Man

CRA added new web-pages in June 2010 regarding re-registration to the Applying for Registration section of the Charities and Giving website: “How to apply for re-registration” available at: <http://www.cra-arc.gc.ca/tx/chrts/pplyng/r-rgstrtn-ppl/hw-r-rgstrtn-eng.html>, and “What an organization should know about re-registration” available at: <http://www.cra-arc.gc.ca/tx/chrts/pplyng/r-rgstrtn-ppl/wht-r-rgstrtn-eng.html>.

An organization that has lost its charitable status will be liable for the revocation tax, unless it is re-registered within one year from the date CRA sent the notice of intention to revoke its registration. An organization that has lost its charitable status must go through the complete application review process to apply for re-registration. To be re-registered, the organization must meet all current legislative and administrative requirements. Since the law concerning charities changes over time, an organization that once qualified for registration may not necessarily qualify today, or it may have to make changes to its objects and/or activities. It is important to ensure that the re-registration application submitted is complete, otherwise the application will be rejected and returned to the applicant. CRA provides a useful checklist to help applicants to ensure all necessary documents are submitted with the application.

All taxes, penalties, and interest owing under the *Income Tax Act* or the *Excise Tax Act* must also be paid before an organization can be re-registered. In addition, if status was lost due to failure to file an information return (Form T3010), it must also pay a \$500 penalty fee and file all missing T3010s for the four fiscal periods preceding the application for re-registration.

An organization that lost its charitable status following proceedings under the *Charities Registration (Security Information) Act* may apply for re-registration either by demonstrating that there has been a material change in the circumstances that caused it to lose its registration, or re-apply seven years after the date that a Federal Court judge upholds a joint certificate issued by the Minister of Public Safety and Emergency Preparedness and the Minister of National Revenue.

### **CRA News**

Terrance S. Carter and Karen J. Cooper

### **GST/HST**

CRA has revised the web page “GST/HST Checklist” to include information about the harmonized sales tax (“HST”) coming into effect in Ontario and British Columbia on July 1, 2010. The updated checklist

is available online at: <http://www.cra-arc.gc.ca/tx/chrts/chcklsts/gsthst-cfc-eng.html>. As well, a new webcast video about GST/HST for charities has been added to the Webcasts page at <http://www.cra-arc.gc.ca/tx/chrts/cmmnctn/wbnrs/wbcsts-eng.html>. A *Charity Law Bulletin* on the implications of the HST for charities and non-profit organizations will be forthcoming.

### **Charities Partnership and Outreach Program**

The Charities Partnership and Outreach Program provides funding to registered charities and non-profit organizations to develop and deliver education and training on compliance to registered charities. On June 11, 2010, the Minister of National Revenue announced contribution funding for seven new projects. CRA will provide almost \$3 million in contribution funding for projects that will be carried out before March 31, 2011. CRA's news release, including a list of successful proposals, is available at: <http://www.cra-arc.gc.ca/nwsrm/rlss/2010/m06/nr100611-eng.html>.

The Charities Partnership and Outreach Program's "Funded projects" web page has been updated to include new funding recipients. A list of funded projects, grouped by subject material, is available online at: <http://www.cra-arc.gc.ca/tx/chrts/fndng/grmnts-eng.html>.

### **CRA News Release – Protecting the money you donate to charity**

A CRA news release, issued on June 14, 2010, notes that 810 charities were selected for audit last year. As a result, the CRA revoked the charitable status of 40 charities for serious infractions of the law. Many additional charities also lost their charitable status for failure to file their annual return. Revocation is a step taken by CRA in cases of serious non-compliance, including instances where an audit identifies significant non-charitable activity, private benefit directed towards directors and/or related persons, tax receipts issued in excess of actual gifts received or directed to specific persons, failure to spend sufficient amounts on charitable activities, gaps in or non-existent books and records, and/or lack of control and/or direction over expenditure of funds. CRA publishes the names of revoked charities on its website, to inform potential donors that the organization can no longer issue official donation receipts. In addition, donors can search the CRA charities listing to verify whether a charity is registered and to view the charity's annual returns. The full CRA news release is available online at: <http://www.cra-arc.gc.ca/nwsrm/rlss/2010/m06/nr100614-eng.html>.

### **T1240 – Registered Charity Adjustment Request**

Form T1240, *Registered Charity Adjustment Request*, which is used to submit changes to the information filed on a charity's Form T3010, *Registered Charity Information Return* and Form TF725, *Registered Charity Basic Information Sheet* (BIS) and to the information as it appears on Form T1242, *Registered Charity Information Return Summary*, was updated on June 11, 2009. The latest version of this form is available online at: <http://www.cra-arc.gc.ca/E/pbg/tf/t1240/t1240-10e.pdf>.

## **Administrative and Cy-Pres Judicial Scheme Making: The Fate of These Applications in Canada Today**

Professor Emeritus Donovan Waters Q.C., prepared for the 2010 National Charity Law Symposium hosted by the Charity and Not-for-Profit Sections of the Canadian Bar Association and the Ontario Bar Association, April 30, 2010.

Today, while the Charities Acts in England and Wales between 1960 and 2006 have basically overhauled the administration of the law concerning charities, Canadians today find themselves reliant for reference on English case precedents that constitute the pre-1960 law in England and Wales. This therefore is a source of guidance of which there will be no further judicial consideration and to which additions will no longer be made. Moreover, as of fifty years ago those precedents have commenced aging.

It is as curious as unique a situation that the law of charity in common law Canada has been so ignored. Nevertheless, it is something that can be tackled by law reform bodies, and by those who have weight with governments and legislatures. A call for that awakening is what this paper aims to achieve.

### **Read More:**

[PDF] <http://www.carters.ca/pub/article/charity/2010/waters0430.pdf>

## **Tax Court of Canada Dismisses Appeals Related To Donation Tax Fraud Scheme**

Karen J. Cooper in *Charity Law Bulletin* No. 216, June 24, 2010.

On May 5, 2010, the Tax Court of Canada released its decisions in three related appeals, *Adomphwe v. The Queen*, 2010 TCC 240; *Scott v. The Queen*, 2010 TCC 237; and *Tuar v. The Queen*, 2010 TCC 236. The appeals were part of a group that had initially involved almost forty different Appellants. The Appellants were former clients of tax preparer Abrose Danso-Dapaah, who pled guilty to fraud on December 15, 2008 for issuing false donation receipts and preparing false tax returns, and later Danso-Dapaah's successor George Gudu, who will be pleading guilty to fraud pursuant to an agreement with CRA in the near future. Through Danso-Dapaah and Gudu, the Appellants had each made donations to several registered charities operating in Africa (the "Charities") which were subsequently disallowed by CRA.

This *Charity Law Bulletin* provides a summary of these decisions.

### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb216.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb216.htm>

## Applications for Enforcement of Fundraising Agreements Dismissed

Terrance S. Carter in *Charity Law Bulletin* No. 217, June 24, 2010.

In *Innovative Gifting Inc. v. House of the Good Shepherd*, [2010] O.J. No. 2210, released May 18, 2010, the Ontario Superior Court of Justice dismissed four applications brought by Innovative Gifting Inc. (the “Applicant”) against four charitable organizations and their senior officers to enforce its written standard form of agreement and obtain payment for fundraising services rendered to the respondent charities. In the agreements at issue, the Applicant had agreed to secure donations of cash and shares for House of the Good Shepherd, Agape Life Center Church and Ministries, Greater Works Ministry and Furry World Rescue Mission in exchange for a fixed percentage of the donations provided to those charities. Three of the four Respondents brought counter-applications seeking the return of funds previously paid to the Applicant under the fundraising agreements. The Respondents contended that the Applicant had made material and fraudulent misrepresentations about the nature of the donations, the legality of the gift-giving program and the fees to be charged.

This *Charity Law Bulletin* reviews the significance of this decision.

### Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb217.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb217.htm>

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

### Practice Tip #5: Drafting By-Laws for Continuance Under the CNCA

Jane Burke-Robertson in *Charity Law Bulletin* No. 215, June 24, 2010.

As most people are already aware, the new *Canada Not-For-Profit Corporations Act* (“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 fewer matters still *must* be contained in the by-laws. As a result, at the time of continuance, corporations will be placed in the position of having to make what is essentially a philosophical choice: draft new by-laws with the same level of comprehensive detail as they now have under the CCA (which would involve “importing” provisions from the CNCA and essentially repeating them in the by-laws) or drafting by-laws using a minimalist approach which would involve by-laws addressing only the “essentials.”

This *Charity Law Bulletin* briefly reviews the requirements under the CNCA in relation to by-laws and the pros and cons of the choices that result.

### Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb215.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb215.htm>

## **Best Practices for Charities: Board Approval of Form T3010B**

Esther S.J. Oh

The *Registered Charity Information Return* (Form T3010B) is one of the most important documents that charities are required to file each year. The T3010B must be filed with Canada Revenue Agency (“CRA”) within six months of the fiscal year end of the charity, failing which the charity can lose its charitable status and be subject to a \$500 penalty if the organization decides to re-apply for charitable status. The general purpose of the T3010B is to provide information to CRA concerning a charity’s activities and expenditures over the year in order to facilitate CRA’s monitoring of the charity’s compliance with applicable requirements under the *Income Tax Act*. The T3010B is also made publicly available online through the CRA website and as such serves to provide information about the charity to donors, interested individuals and members of the general public. The T3010B forms may also be referred to by investigative reporters and sometimes even by parties antagonistic to a given charity seeking information that can be used to discredit the charity. As such, any errors or omissions that may be reflected on the T3010B form could have potentially serious consequences for a charity.

Ideally, prior to the execution of the T3010B by an official of the organization, the form should be reviewed and approved by the board of directors for the charity. The board of directors should ensure that the information enclosed in the form is complete and accurate prior to authorizing an officer to sign the form on behalf of the charity. Directors should be particularly interested in ensuring that the T3010B is properly completed since any allegations of wrong-doing against the charity might also result in allegations against the board for failing to properly manage the activities of the charity.

For the many charities that have a fiscal year ending in December, the applicable six-month deadline (i.e. June 30<sup>th</sup>) to file the T3010B form is fast approaching. In light of the serious consequences that can arise from the failure to file an accurate T3010B with CRA in a timely manner, charities and their boards of directors are reminded to ensure that the filing of the form is properly addressed each year.

For more information on completing the Registered Charity Information Return, see Guide T4033B available on CRA’s website at: <http://www.cra-arc.gc.ca/E/pub/tg/t4033b/t4033b-09e.pdf> and related information which is available on the CRA website.

## **NPO Losing Exempt Status**

Theresa L.M. Man

On March 10, 2010, CRA issued a document (2010-0355831I7) in relation to a number of issues involving the audit of non-profit organizations (NPOs) under paragraph 149(1)(l) of the *Income Tax Act* (Canada) (“Act”) and the consequences of losing NPO status.

When an organization no longer qualifies for tax exemption as an NPO under paragraph 149(1)(l) of the Act, subsection 149(10) applies if the organization is a corporation. This would result in a deemed year end for the corporation, as well as a deemed disposition and reacquisition of all of the corporation's assets for fair market value immediately before the time paragraph 149(10) applies. It also affects the corporation's ability to carry forward losses and other balances or reserves. The document also clarifies issues regarding calculating taxable income for the corporation's first taxable fiscal year.

An NPO automatically changes its status into a taxable entity when it ceases to meet the requirements of paragraph 149(1)(l). Moreover, unlike a registered charity, for an NPO, there is no loss of registration (such entities do not register under the Act) and there is no formal notification process that must be followed and no revocation tax. In relation to the number of fiscal years that may be open for re-assessment, CRA clarifies that the normal re-assessment period pursuant to section 152 of the Act would apply. Paragraph 152(3.1)(b) provides the general rule that a reassessment can be issued within 3 years from when the return was filed. However, if an organization has made a misrepresentation on the return, then subparagraph 152(4)(a)(i) applies and it would become open for the Crown to assess the taxpayer at any time, for any period of time.

It is CRA's view that the decision of *Edmonton Badminton Club Ltd. v. M.N.R.*, 55 DTC 252 (T.A.B.), does not prevent CRA from reassessing an organization, as long as there is evidence that the organization did not qualify for the exemption from tax in a particular year or years. In other words, just because an organization was not reviewed for several years does not mean that CRA accepted that it was entitled to the exemption.

If an organization that is a corporation has lost its NPO status, then subsection 149(10) of the Act would apply at the time the corporation ceases to qualify for the exemption. In that case, it deems the corporation, which is now taxable, to be a new corporation for the purposes of filing future income tax returns and determining loss carry forward balances and reserves. However, if an organization never qualified for the exemption from tax as an NPO, then subsection 149(10) does not apply.

Lastly, CRA is not required to audit an organization claiming an exemption under paragraph 149(1)(l) of the Act each year, because whether or not an organization meets the requirements under paragraph 149(1)(l) is generally considered at the end of each particular taxation year. This means that an organization must meet the criteria of paragraph 149(1)(l) throughout each year and the fact that it qualified in a previous year is irrelevant.

## Overview of the Air India Report Concerning Terrorist Financing

Terrance S. Carter and Nancy E. Claridge in *Anti-terrorism and Charity Law Alert* No. 21, June 24, 2010.

On June 17, 2010, the long-awaited *Report of the Commission of Inquiry into the Investigation of the Bombing of Air India Flight 182* (the “Report”) was released. The Report, authored by the Honourable John C. Major (“Commissioner Major”), deals with the bombing of Air India Flight 182 that killed three hundred and twenty-nine persons. Commissioner Major, a former Justice of the Supreme Court of Canada who oversaw the inquiry, identified within the Report’s findings a series of errors made by authorities and Government agencies. These findings are split into five volumes, with the fifth volume dealing with terrorist financing. Terrorist financing legislation is obviously a concern for charities and not-for-profits (“NPOs”) as such organizations can be caught under the anti-terrorism legislative provisions. For more details see the various articles and newsletters on how anti-terrorism law impacts Canadian charities at [www.antiterrorism.ca](http://www.antiterrorism.ca).

The purpose of the following *Anti-terrorism and Charity Law Alert* is to provide only a brief overview of the key findings and recommendations of the Report that affect the charity or not-for-profit sector with regard to terrorist financing. As such, this Alert does not provide a comprehensive examination of the Report in this regard. However, an in-depth analysis will be provided in the future.

### Read More:

[PDF] <http://www.carters.ca/pub/alert/ATCLA/ATCLA21.pdf>

## Technical Interpretations Re: Clergy Residence Deduction

Jennifer M. Leddy in *Church Law Bulletin* No. 30, June 24, 2010.

The Canada Revenue Agency (“CRA”) Income Tax Rulings Directorate (the “Directorate”) has recently issued three technical interpretations regarding the clergy residence deduction provided for in Section 8(1)(c) of the *Income Tax Act* (the “Act”). The Directorate provides written interpretations of specific provisions of income tax law both to taxpayers directly, and by assisting other areas of the CRA in dealing with complex tax issues. However, it should be noted that technical interpretations provided to the public are not income tax rulings and are therefore not binding on the CRA.

This *Church Law Bulletin* summarizes the impact of these technical interpretations.

### Read More:

[PDF] <http://www.carters.ca/pub/bulletin/church/2010/chchlb30.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2010/chchlb30.htm>



## Employee Overtime: Know the Rules and Reduce the Risks

Barry W. Kwasniewski in *Charity Law Bulletin* No. 214, June 24, 2010.

In recent years, some of the most hotly contested and expensive lawsuits in Canada have related to employee overtime claims. Several of Canada's largest companies have been targeted in large class action lawsuits for alleged non-payment of overtime pay allegedly owing to employees and former employees. Most employers, including charities and not-for-profits, have employees who may work overtime and require compensation for these extra hours. However, overtime rules under the Ontario *Employment Standards Act, 2000* (the "ESA") are rather complex and confusing. This Bulletin will provide both an overview of the rules relating to overtime and general comments to employers as to how to minimize the risk of disputes regarding overtime claims.

### Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb214.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb214.htm>

## Not-For-Profit Directors Have Residual Rights in Receivership: Court of Appeal

Nancy E. Claridge

In a decision released December 3, 2009, the Ontario Court of Appeal has provided some useful guidance on the issue of what residual powers the board of directors of a not-for-profit maintains once they are found in receivership. The appeal comes after a motion judge concluded that the board could not retain legal counsel after the receivership appointment without the permission of the court or receiver. The Court of Appeal concluded that without the right to retain and pay legal counsel the board's ability to pursue important legal issues would "be hollow in the extreme." As a result, an order was issued giving the board the right to retain legal counsel, as well as the right to use the corporations' assets to pay any reasonable legal fees. This order is in spite of the counsel representing the City of Peterborough declaring the board had other means to obtain money for legal fees. In the end, the Ontario Court of Appeal has clarified that a board of a not-for-profit in receivership does in fact maintain limited rights, one such being the right to retain and pay legal counsel. The decision in *The Corporation of the City of Peterborough v. Kawartha Native Housing Society Incorporated et al.* is available at 99 O.R. (3d) 573.

## Update on Bill 65, The Ontario Not-For-Profit Corporations Act

Terrance S. Carter

On June 2, 2010 Bill 65, *Ontario Not-for-Profit Corporations Act, 2010*, passed second reading and was ordered to the Standing Committee on Social Policy, which is expected to hold hearings on the Bill sometime in September 2010. Bill 65 proposes reforms to Ontario incorporated charities similar to that

found in the *Canada Not-for-Profit Corporations Act* and will modernize the incorporation process required for charities and not-for-profits.

A brief overview of Bill 65 is available at <http://www.carters.ca/pub/bulletin/charity/2010/chylb210.htm>.

## **Federal Government Introduces Bill C-32 to Reform the *Copyright Act***

U. Shen Goh

When the *Copyright Act* was last amended in 1997, it was acknowledged that further amendments would be required to deal with “digital” copyright. The first attempt at amendments were proposed in June 2005 with Bill C-60 but were abandoned when the federal government lost a non-confidence vote and dissolved Parliament. The second attempt at amendments were proposed in June 2008 with Bill C-61, but were abandoned due to strong opposition. The third attempt at amendments are now proposed with Bill C-32, which will be reviewed by a Standing Committee over the summer.

## **Lexpert Rankings**

[Jane Burke-Robertson](#) and [Terrance S. Carter](#), both partners of Carters Professional Corporation, were once again recognized as leaders in the area of charity and not-for-profit law in Canada by *The Canadian Legal Lexpert Directory 2010*. Jane has been recognized since 2004 as a consistently recommended practitioner, and Terrance, Managing Partner of the firm, has also been recognized since 2004 as one of the most frequently recommended practitioners in the area of charities and not-for-profits in Canada. In addition, Terrance co-authored the Directory’s section summary for Charity & Not-for-Profit Law with [M. Elena Hoffstein](#) of Fasken Martineau DuMoulin LLP, who was also recognized by Lexpert as one of the most frequently recommended lawyers in Canada.

### **Read More:**

[PDF] <http://www.carters.ca/news/2010/lexpert.pdf>

[WEB] <http://www.lexpert.ca>

## **Carters is Pleased to Announce the Addition of a New Lawyer to Our Orangeville Office**

**Ryan Prendergast, B.A., LL.B.** – Mr. Prendergast was called to the Ontario Bar in 2010 and joined Carters to practice in the areas of charity and not-for-profit law, corporate and commercial law, anti-terrorism law, and human rights.

Ryan graduated from the University of Ottawa, Faculty of Law, in 2009. Prior to attending law school, Ryan graduated from Glendon College at York University, First Class, with a B.A. in History and a Certificate in Law and Social Thought. While in law school, Ryan was a student caseworker at the University of Ottawa Community Legal Aid Clinic. He also completed a volunteer research project on

municipal by-laws, and gained legal experience as a summer student working for the Crown Attorney's Office in Toronto.

Ryan can be contacted by phone at 877-942-0001x279 or by email at [rprendergast@carters.ca](mailto:rprendergast@carters.ca).

## IN THE PRESS

### **British Columbia Supreme Court Rules Employee Critical of Management Properly Dismissed For Cause** by Barry Kwasniewski.

*Employment Practices Risk Management Column, Imagine Canada, June 2010.*

[Link] <http://nonprofitrisk.imaginecanada.ca/node/910>

### **Charities/Not-for-Profit Law** by Terrance S. Carter and M. Elena.

*The Canadian Legal Lexpert Directory 2010, Thomson Reuters, 2010.*

[PDF] <http://www.carters.ca/news/2010/lexpert.pdf>

[Web] <http://www.lexpert.ca>

### **Introduction of Bill 65, the Ontario Not-For-Profit Corporations Act** by Jane Burke-Robertson and Terrance S. Carter.

*Charitable Thoughts, OBA, Vol. 13 No. 4, June 2010.*

[Link] [http://www.oba.org/En/cha\\_en/Newsletter\\_EN/v13n4.aspx](http://www.oba.org/En/cha_en/Newsletter_EN/v13n4.aspx)

### **The Parameters of Political Activities for Registered Charities** by Jennifer M. Leddy.

*Charitable Thoughts, OBA, Vol. 13 No. 4, June 2010.*

[Link] [http://www.oba.org/En/cha\\_en/Newsletter\\_EN/v13n4.aspx](http://www.oba.org/En/cha_en/Newsletter_EN/v13n4.aspx)

### **The Canadian Donors Guide to Fundraising Organizations in Canada** included an article by Terrance Carter and Theresa Man entitled "Towards a New Paradigm" at page 29.

*The Canadian Donors Guide, published in co-operation by the Canadian Bar Association, Imagine Canada and Canadian Association of Gift Planners, 25<sup>th</sup> Edition.*

[Link] <http://digital.donorsguide.ca/>

### **Inside Internal Control** refers readers to *Charity Law Bulletin* No. 210 on "Introduction of Bill 65, The Ontario Not-For-Profit Corporations Act" by Jane Burke-Robertson and Terrance S. Carter.

*Inside Internal Control, Vol. 3 Iss. 5, June 2010.*

[Link] [http://www.firstreference.com/past\\_icl/Vol3\\_Issue5.html](http://www.firstreference.com/past_icl/Vol3_Issue5.html)

## RECENT EVENTS AND PRESENTATIONS

**2010 Church Protection Plus Risk Management Symposium** hosted by Robertson Hall in Mississauga on May 27, 2010, included a presentation by Bruce W. Long entitled “Criminal Charges and Regulation Offences.”

**Owen Sound Regional Hospital Foundation Workshop for Professional Advisors** on May 27, 2010, included a presentation by Terrance S. Carter entitled “Implications of Disbursement Quota Reform.”

[Web] <http://www.carters.ca/pub/seminar/charity/2010/tsc0527.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/tsc0527.pdf>

**Fundraising Activities and CRA Guidelines** was presented by Terrance S. Carter on June 1<sup>st</sup>, 2010, as part of Imagine Canada’s Charity Tax Tuesdays, a free webinar series for Canadian charities.

[Web] <http://charitytax.imaginecanada.ca/demand-webinars>

**Hamilton Law Association’s CLE Round Table Session on Charity Law** included a presentation by Terrance S. Carter entitled “Advising the Charitable Client” on June 2, 2010.

[Web] <http://www.carters.ca/pub/seminar/charity/2010/tsc0602.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/tsc0602.pdf>

[Paper] <http://www.carters.ca/pub/article/charity/2010/tsc0602.pdf>

**The 2010 Christian Legal Intervention Academy** hosted by Faith and Freedom Alliance at St. Michael’s College in Toronto, Ontario, included the following presentations on June 5, 2010:

“Human Rights Frameworks, an Overview” by Mervyn F. White; and

[Web] <http://www.carters.ca/pub/seminar/church/2010/mfw0605.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2010/mfw0605.pdf>

“Corporate Structure for Churches and Charities” by Terrance S. Carter.

[Web] <http://www.carters.ca/pub/seminar/church/2010/tsc0605.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2010/tsc0605.pdf>

**Thoughts on Child Protection Policies: How to Make them Work for your Non-Profit or Charity** was presented by Esther S.J. Oh as part of a risk management seminar series hosted by Imagine Canada on June 7, 2010.

[Web] <http://www.carters.ca/pub/seminar/charity/2010/eso0607.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/eso0607.pdf>

[Handout] <http://www.carters.ca/pub/seminar/charity/2010/eso0607h.pdf>

**Healthcare Philanthropy: Check-Up 2010**, hosted by Carters Professional Corporation and Fasken Martineau DuMoulin LLP, was held at The Estates of Sunnybrook in Toronto, Ontario, on June 10, 2010, and included the following presentations:

“Charity Law Update: The Year in Review” by M. Elena Hoffstein of Fasken Martineau;

[Web] <http://www.carters.ca/pub/seminar/charity/2010/meh0610.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/meh0610.pdf>

“What the Federal Budget Disbursement Quota Reform Will Mean to Your Charity” by Theresa L.M. Man of Carters;

[Web] <http://www.carters.ca/pub/seminar/charity/2010/tlm0610.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/tlm0610.pdf>

“The Practical Implications of CRA’s Fundraising Guidance: One Year Later” by Terrance S. Carter of Carters; and

[Web] <http://www.carters.ca/pub/seminar/charity/2010/tsc0610.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/tsc0610.pdf>

“The HST: The Impact on Charities and Not-for-Profits” by Paul V. Cassucio of Fasken Martineau.

[Web] <http://www.carters.ca/pub/seminar/charity/2010/pc0610.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/pc0610.pdf>

**Filing the T3010B Registered Charity Information Return** was presented by Theresa L.M. Man on June 15, 2010, as part of Imagine Canada’s Charity Tax Tuesdays, a free webinar series for Canadian charities.

[Web] <http://charitytax.imaginecanada.ca/demand-webinars>

**The Implications of the New CRA Fundraising Guidance for Not-for-Profits and Charities** 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 Milton, Ontario, on June 15, 2010.

[Web] <http://www.carters.ca/pub/seminar/charity/2010/tsc0615.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/tsc0615.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 and Jane Burke-Robertson 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](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](http://www.ustpaul.ca/CanonLaw/seminars_e.asp)

**The Implications of the New CRA Fundraising Guidance for Not-for-Profits and 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>.

**Colliers International Breakfast Meeting** at the Ontario Heritage Centre, postponed to September 2010, will include a presentation by Terrance S. Carter entitled "Investment Decision Making During Difficult Financial Times."

Details at <http://www.carters.ca/pub/seminar/notice/2010/tsc0616.htm>

## CONTRIBUTORS

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**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](http://www.charitylaw.ca), [www.churchlaw.ca](http://www.churchlaw.ca) and [www.antiterrorism.ca](http://www.antiterrorism.ca).



**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).



**U. Shen Goh** – Ms. Goh practices in the area of intellectual property, focusing on trade-marks, privacy and information protection. She has a Master of Law degree from the University of San Diego School of Law and an LL.B. from Osgoode Hall Law School. Ms. Goh has also been an invited speaker for the Greater Dufferin Area Chamber of Commerce and the Social Planning Council of Peel, and has also written on privacy issues for *The Lawyers Weekly* and *Charity Law Bulletin*.



**Barry 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*.



**Ryan Prendergast** – Called to the Ontario Bar in 2010 after articling with the firm, Ryan joins Carters to practice in the areas of charity and not-for-profit law, corporate and commercial law, anti-terrorism law, and human rights. A graduate of the University of Ottawa, Faculty of Law, and of York University, First Class, with a B.A. in History, Ryan was also a student caseworker for the Criminal Division at the Community Legal Aid Clinic, and completed a volunteer research project for Ecology Ottawa on municipal by-laws while in law school.



**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.



**Donovan W.M. Waters, Q.C.** – Donovan Waters is counsel to Horne Coupar, Barristers and Solicitors, in Victoria, British Columbia. After graduating from Oxford in 1953, he taught for over 43 years in university law faculties, and in six countries. A Professor Emeritus, and a Fellow of the Royal Society of Canada, he lectures internationally and has written numerous law journal articles. His book, *Waters' Law of Trusts in Canada*, is now, with contributing editors, in its third edition.

## ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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