

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

SEPTEMBER 2010 ISSUE

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Thank you to Donald J. Bourgeois

2010 Annual Church & Charity Law Seminar

Hosted by Carters Professional Corporation in Toronto, Ontario.

Thursday, November 18, 2010.

Details and online 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 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

New Changes in Disbursement Quota Rules

Theresa L.M. Man

On August 27, 2010 the Department of Finance released for consultation draft amendments to the *Income Tax Act* to implement tax measures accounted in the Federal Budget in March 2010 along with several previously announced tax initiatives. Notice of Ways and Means Motion was tabled on September 28, 2010. The March Budget proposes to reform the disbursement quota (DQ) by removing the 80% DQ for charities. For an explanation of the changes contained in the Budget, see *Charity Law Bulletin* No. 197 (<http://www.carters.ca/pub/bulletin/charity/2010/chylb197.pdf>). Applicable changes to the Income Tax Regulations relating to the calculation of the disbursement quota are also proposed. There are a number of differences between the proposed changes contained the September amendments and the changes contained in the March Budget. The following are examples of two of the key differences.

One of the key changes proposed in the Budget deals with a new anti-avoidance provision requiring a transferee charity that received a gift from a non-arm's length charity to expend an amount at least equal to the amount of the gift by the end of the following year, unless the transferor charity elects that gift to be a "designated gift" as defined in the Act. The September proposed changes now provides that the transferee charity is to expend an amount that is not less than the "fair market value of the property." However, the implication and application of this new wording is uncertain. For example, it is unclear how fair market value is to be determined, as it is not stated whether the value is to be determined as of the date of the gift or at a later time, or what the disbursement requirement would be if the property was to decrease or increase in value by the following year, etc.

Currently, the Minister can revoke the charitable status of a charity under paragraph 149.1(4.1)(a) of the Act if it can reasonably be considered that one of the main purposes of an inter-charity transfer was to unduly delay the expenditure of amounts on charitable activities. The March Budget proposed to amend paragraph 149.1(4.1)(a) to expand this power to apply to any transaction, not just inter-charity transfers, where it can reasonably be considered that *a purpose* of the transaction was to avoid or unduly delay the expenditure of amounts on charitable activities. The September amendments further proposes to amend paragraph 149.1(4.1)(b) so that the charitable status of the transferee charity to which paragraph (a) applies may also be revoked if it may reasonably be considered that a purpose of entering into such a transaction (including the acceptance of a gift) was to assist the transferor charity in avoiding or unduly delaying the expenditure of amounts on charitable activities.

To review the Notice of Ways and Means Motion, see <http://www.fin.gc.ca/drleg-apl/biaSept10-eng.asp>; to review the August 27, 2010 draft legislation, see <http://www.fin.gc.ca/n10/10-074-eng.asp>.

Changes to Bill 65, The Ontario *Not-For-Profit Corporations Act*, 2010, Pending Third Reading

Terrance S. Carter and Jane Burke-Robertson in *Charity Law Bulletin* No. 228, September 30, 2010.

On September 13, 2010, the Standing Committee on Social Policy (the “Committee”) finished its consideration of Bill 65, The Ontario *Not-for-Profit Corporations Act*, 2010 (“ONCA”, “Bill 65” or the “Bill”), and sent the Bill back to the Ontario Legislature for third reading. It is anticipated that Bill 65 will receive third reading and Royal Assent soon, but it is likely that Bill 65 will not be proclaimed in force until sometime in 2011. Bill 65 was the topic of a previous *Charity Law Bulletin* in May, 2010. Since then, the Bill has undergone significant changes as it passed through the Committee stage, with many stakeholders in the charities and not-for-profit sector making submissions to the Committee to propose changes to the Bill. Some of these proposed changes were accepted by the Committee and are now included in the legislation. The purpose of this *Charity Law Bulletin* is to highlight some of the key changes proposed to Bill 65.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb228.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb228.htm>

CRA News

Karen J. Cooper.

Revocations

CRA has revoked the charitable registration of Christ Apostolic Church International-Canada, effective August 21, 2010. A CRA audit concluded that the Organization had ceased to comply with the requirements of the *Income Tax Act* because the Organization was improperly issuing receipts for amounts greater than the amounts donated and for transactions that did not qualify as gifts. It also found that the Organization failed to maintain and provide adequate records and was providing falsified receipts to CRA. The CRA News Release regarding Christ Apostolic Church International-Canada is available at: <http://www.cra-arc.gc.ca/nwsrm/rlss/2010/m08/nr100820-eng.html>.

Tax Relief Measures Available to Canadians Affected by Hurricane Igor

As a result of the destruction and damage that was caused by Hurricane Igor, on September 23, 2010, the Minister of National Revenue, Minister of Atlantic Canada Opportunities Agency and the Minister for the Atlantic Gateway made an announcement that tax relief measures are now available to those

taxpayers who have suffered the effects of the hurricane in Newfoundland and Labrador. In order to obtain this taxpayer relief, individuals or businesses that have been affected and cannot meet their tax obligations should contact CRA and make a request by completing *Form RC4288-Request for Taxpayer Relief*, or by writing to their local CRA office. For more information surrounding these tax relief measures, please visit: <http://www.cra-arc.gc.ca/nwsrm/rlss/2010/m09/nr100923-eng.html>.

Charities and Disaster Relief

After the recent floods in Pakistan, many donors and charities had enquiries as to how they could provide relief to the victims of such disasters. On August 24, 2010, CRA released a publication which provided answers to these questions. For a registered charity that wishes to contribute to disaster relief efforts, it can either raise funds and transfer them to a qualified donee, or carry out their own activities within the scope of their charitable objects. CRA also noted that many organizations choose to apply for charitable registration in order to provide assistance and relief following the news of a disaster. CRA emphasized several important things that these organizations must be aware of when applying for charitable status. First, the requirements will be the same as all other applicants (except in the case of urgent circumstances, where CRA may advance the consideration of applications). Second, it is often very difficult for relief organizations that are not well-established or experienced to gain access to the affected areas in the immediate aftermath of a disaster. This means that new applicants should consider other measures of relief, such as the donation of money, goods, or services to existing qualified donees. These organizations already have the experience and resources in place that are necessary to respond to these kind of disasters, which will likely allow new organizations to have a more immediate impact on the relief efforts. More information related to donating to disaster relief organizations and who to contact for information can be found on CRA's Giving to Charity: Information for Donors web pages or through calling the Charities Directorate at 1-800-267-2384.

Charitable Activities Outside of Canada

On July 8, 2010, CRA released its Guidance on *Canadian Registered Charities Carrying Out Activities Outside Canada*. Following this release, CRA published a follow up notice on September 17, 2010, which was meant to notify the public that this new topic was also added to the Applying for Registration section of CRA's website at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/pplyng/cpc/chctv-eng.html>. This webpage provides a summary of how a registered charity can carry out its activities outside of Canada and still be in compliance with the *Income Tax Act* that is less detailed than the Guidance. For a detailed explanation of the Guidance, please see *Charity Law Bulletin* No. 219, July 29, 2010 at <http://www.carters.ca/pub/bulletin/charity/2010/chylb219.pdf>.

2010 Charities Information Sessions

CRA is now offering Information Sessions across the provinces for all registered charities. The focus of these sessions is to help charities to understand the filing requirements relating to the 2010 Federal Budget announcements. Registration for these sessions is required and is now open for all registered charities. For more information surrounding the 2010 Information Sessions, please visit: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/ssns/nvtn-eng.html>.

CRA Releases its Fourth Charities Connection

On September 25, 2010, CRA released its fourth *Charities Connection: CRA News, Information, and Events Specific to Registered Charities*. This new publication is intended to be published up to 10 times a year to replace CRA's bi-annual *Registered Charities Newsletter*.

CRA's focus in this issue is on education and training for charities and donors. CRA also sets out the fact and figures from the work that the Charities Directorate has done in 2009-2010, including the number of registered charities as of December 31, 2009, and facts and figures surrounding Charities Information Sessions and webinars. CRA also reminds charities of the Charities Partnership and Outreach Program, which provides funding to charities and non-profit groups in order for them to deliver education and training to the charitable sector. CRA also indicated that the recently developed videocast series called *Giving to Registered Charities 101* was an educational tool developed specifically for donors. CRA also provides reminders to charities and donors concerning how they can support CRA's public education initiative. Finally, CRA reminded its readers of the new section on revoking registered status on the Charities and Giving Web Pages, which were created in July. The information on these pages will be useful for those charities going through revocations or simply looking to become more informed about this topic.

For more information on Charities Connection issue four, please see: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/nwslttrs/cnnctn/cnnctn04-eng.html>.

Government of Canada Fund to Match Individuals' Donations to Flood Relief Efforts in Pakistan

Terrance S. Carter in *Charity Law Bulletin* No. 223, September 3, 2010.

The Government of Canada has created the Pakistan Floods Relief Fund to help aid those affected by the disaster in Pakistan by matching donations made by Canadians to registered Canadian charities for this cause.

However, it is important to note that registered Canadian charities that raise eligible funds will not actually *receive* a matching amount from the Government of Canada, but rather the Government will be

making an equivalent donation to the Pakistan Floods Relief Fund, which fund will be administered separately by the Canadian International Development Agency (“CIDA”) and disbursed in the discretion of CIDA, not in accordance with the wishes or direction of either the donor or the registered charity.

For every dollar donated to relief efforts in Pakistan by individual Canadians to registered Canadian charities between August 2 and October 3, 2010, the Government of Canada will donate one dollar to the Pakistan Floods Relief Fund, subject to some limitations regarding eligibility of donations as explained below. Originally, only donations made by September 12, 2010 were to be eligible. However, it was announced on September 10, 2010 that the eligible donation deadline would be extended until October 3, 2010. As well, charities now have until October 18, 2010 to submit a prescribed declaration to CIDA indicating the amount of eligible donations they have received. This *Charity Law Bulletin* provides an overview of the key aspects of this initiative.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb223.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb223.htm>

Ignorance of Charitable Receipting Rules is No Excuse for Participation in Donation Fraud Scheme

Theresa L.M. Man

On June 15, 2010, the Federal Court released its judgment in *Paterson v. Canada (Revenue Agency)*. In this case, Canada Revenue Agency (CRA) denied the applicant, a tax preparer, permission to file his clients’ income tax returns electronically as provided for by section 150.1 of the *Income Tax Act* on the grounds that his conduct was disreputable in nature. The applicant was involved in a scheme wherein he knowingly assisted his clients in obtaining donation tax receipts for amounts which grossly exceeded the amounts actually donated. The applicant would receive \$25 for each receipt generated and he then used the receipts in preparation of his clients’ returns.

The applicant claimed that he did not believe that he was doing anything wrong. He argued that he was not aware that he was engaged in any misconduct or fraud, and he had no reason to suspect that the enhanced receipts were in any way fraudulent. However, the Federal Court accepted that it was reasonable for CRA to deny his electronic filing privileges on the basis of the conduct itself. While citing the applicant’s willful blindness in his conduct, the crux of the decision is that ignorance of the charitable receipting rules was no excuse for the applicant’s participation in the scheme. The ruling serves as a warning to professionals who deal with charities that they should be aware of the laws applicable to their dealings with charities and the potential areas for fraud or abuse.

ULCC Working Group Introduces Draft *Uniform Informal Public Appeals Act*

Terrance S. Carter in *Charity Law Bulletin* No. 224, September 28, 2010.

Public appeals for donations are commonplace in today's society. Often these appeals are made by registered charities and other organizations, such as not-for-profits, with the experience and organizational structure to allow them to receive donations from a large number of donors. However, many public appeals are made not by well-established organizations, but by inexperienced or newly assembled groups or individuals, often in response to a recent event or tragedy, with the goal of quickly raising funds for a specific person or purpose. Such appeals are often described as informal or sporadic public appeals. These sorts of appeals and the common legal issues that arise from them are the subject of a recent consultation paper by a working group of the *Uniform Law Conference of Canada* (ULCC). The consultation paper can be accessed online at <http://ulcc.weebly.com>. This *Charity Law Bulletin* provides an overview of the consultation paper from the ULCC, as well as the draft legislation that is attached to it.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb224.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb224.htm>

Proposed Regulations for the *Canada Not-for-profit Corporations Act*

Theresa L.M. Man

Corporations Canada posted the proposed regulations for the *Canada Not-for-profit Corporations Act* (CNCA) in late June 2010 on its website for consultation. The CNCA received Royal Assent on June 23, 2009. The CNCA requires regulations before it can come into force because the CNCA specifies that certain details of its regime will be set out in regulation, including definition of "soliciting corporation," information required to be kept corporate records and registers, rules for the granting of corporate names, rules regarding electronic communications and documents, methods of giving notice of meetings of members, rules for absentee voting, different levels of financial review and user fees. The deadline for submissions regarding the draft regulations is October 1, 2010. Draft regulations are available at <http://www.ic.gc.ca/eic/site/cd-dgc.nsf/eng/cs04099.html>.

Update on Status of Private Member's Bill C-470

Terrance S. Carter

As previously discussed in the March 2010 issue of *Charity Law Update* and in *Charity Law Bulletin* No. 202, Bill C-470, *An Act to Amend the Income Tax Act (revocation of registration)* was introduced in the House of Commons as a Private Members' Bill on March 3, 2010 by Albina Guarnieri, MP for Mississauga East – Cooksville. The amendments proposed by the Bill would impose a compensation cap

of \$250,000 for any executive or employee of a charitable organization public or private foundation, and would also require such organizations to disclose the name, job title, and compensation of its five highest-paid employees.

As previously reported, on April 21, 2010, Bill C-470 passed Second Reading in the House of Commons and will now proceed to the Committee stage. On September 23, 2010, the Standing Committee on Finance issued a report to the House of Commons requesting a thirty day extension to consider Bill C-470. Presumably, this was necessary because of the significant interest that the Bill has generated from the charitable sector. For example, Imagine Canada has expressed concern over the Bill and has sent letters to the leaders of all four parties in the House of Commons arguing against the Bill as currently drafted. As well, The National Charities and Not-for-Profit Law Section of the Canadian Bar Association (CBA) has also made a detailed submission to the government explaining why Bill C-470 should not be adopted. The CBA submission can be accessed online at <http://www.cba.org/cba/submissions/pdf/10-56-eng.pdf>. The progress of this misguided Private Member's Bill will need to be closely scrutinized by the charitable sector.

Ontario Government Seeks To Enhance the Work of Charities and Not-For-Profits

Esther S.J. Oh in *Charity Law Bulletin* No. 225, September 29, 2010.

The charity and not-for-profit sector has witnessed many changes in the last few years. Both the federal and provincial governments have introduced sweeping legislation that will affect how the sector will be governed. As part of these changes, the Ontario government announced earlier this year, a new initiative that will enable the government to better support organizations that “help Ontarians maintain a high quality of life.” To that end, the Ontario government will be seeking input from the charitable and not-for-profit sector regarding how the government can be more responsive, supportive and accessible to the sector. This *Charity Law Bulletin* provides an overview of the Ontario Government's initiative in this regard.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb225.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb225.htm>

Recent Ontario Decisions Highlight Risks of Terminating Disabled Employees

Barry W. Kwasniewski in *Charity Law Bulletin* No. 226, September 29, 2010.

Employers, including charities and not-for-profits, may be faced with the challenges of dealing with employees who suffer from long-term disabilities. These disabilities may unfortunately prevent the employee from returning to work for significant and unknown periods of time. Focusing on two recent Ontario Superior Court decisions, this Bulletin reviews the law regarding the termination of employees

suffering from long-term disabilities, and will provide some guidance to employers as to the matters that need to be considered in deciding whether to terminate disabled employees.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb226.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb226.htm>

Looking a Gift Horse in the Mouth: What to Do With “Bad” Donations

Ryan M. Prendergast in *Charity Law Bulletin* No. 227, September 29, 2010.

The fallout from the recent recession brought the collapse of various investor or related fraud schemes to light. While unsuspecting investors must deal with the loss of investments or ongoing audits from Canada Revenue Agency (“CRA”), charities have also run into the dilemma of determining what to do with donations that have gone bad in this regard. For example, in 2005, a university returned a \$1-million gift from a donor and stripped his name from its business school when the former corporate executive pleaded guilty to corporate fraud, stating that the school felt its ethical credibility among students and their potential employers would be tainted if it kept the money and the donor’s name. However, in a similar situation, a large hospital chose to keep the money as well as the use of the name of another business executive who plead guilty to fraud. The president of the hospital foundation argued that removing the donor’s name would have required using current donors’ money to return the donation, and that helping patients is what donors’ money should be used for and not other matters.

This Bulletin discusses the considerations involved in returning a gift.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2010/chylb227.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2010/chylb227.htm>

Internet Domain Name Registry Scams to Watch For

U. Shen Goh

For some years now, securing and protecting internet domain names for charities and not-for-profit organizations has been integral to protecting their organization’s intellectual property. Recently, client inquiries about a number of scams related to their domain names have been on the rise. Three of the most common scams to watch for are false fee solicitations, false renewal notices, and false trademark protection for domain names in other country codes, typically .cn and .asia.

False fee solicitations: Organizations receiving an invoice concerning their domain names from anyone other than their current registrar should contact their registrar prior to responding. There are several incidents of what appear to be fee solicitations from private sector companies with respect to domain names. The invoice usually instructs that the fees be paid to a banking institution instead of directly to

the issuer of the invoice (for which no or a false name and address is usually provided), which makes it difficult for the organizations to recover the fees paid when the scam is discovered.

False renewal notices: These are official looking notices sent by mail that cite an organization's correct domain name and renewal date, but they are not from the current registrar of record. Responding to these notices actually result in the initiation of a transfer of the domain name in question away from the current registrar. Organizations should carefully review any domain name renewal notices to ensure that they are from their current registrar.

False trademark protection in other country codes: These are email communications from parties claiming to be contacting the organization as a courtesy to make them aware that an application to register the organization's name as an internet trademark and the related country code domain names with the .cn and .asia extensions. The Internet Corporation for Assigned Names and Numbers (ICANN), the organization responsible for coordinating the internet naming system, advises that the parties are likely not ICANN accredited registrars. Domains accredited by ICANN can be checked for at <http://www.icann.org/en/registrars/accredited-list.html>. A complete list of top level domains and the respective accrediting agencies can be found at <http://www.iana.org/domains/root/db/index.html>. For practical purposes, unless an organization intends to have operations in the countries in question, it is not necessary to register domain names in these other country codes.

Thank you to Donald J. Bourgeois

Due to a change in personal circumstances, Don Bourgeois has advised that he is no longer able to act in his capacity as counsel for charitable and not-for-profit law with Carters Professional Corporation. We would like to thank Don for 6 years of service in his position as counsel and we look forward to his return to that position when circumstances change.

IN THE PRESS

CRA releases its third Charities Connection by Terrance S. Carter.

Inside Internal Control, Vol. 3, Iss. 8, September 29, 2010.

[Link] http://www.firstreference.com/past_icl/Vol3_Issue8.html

Settlements and Releases are to be Enforced by Barry Kwasniewski.

Employment Practices Risk Management Column, Imagine Canada, August 2010.

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

The Directors Manual Chapter 17-077 entitled “Bill 65 – Ontario Not-for-Profit Corporations Act” was reproduced from *Charity Law Bulletin* No. 210 by Jane Burke-Robertson and Terrance S. Carter.

The Directors Manual, Update Number 47, July 2010 (CCH Canadian Limited).

RECENT EVENTS AND PRESENTATIONS

The CBA Canadian Legal Conference and Expo: Niagara 2010 held in Niagara Falls, Ontario, included a talk by Karen J. Cooper in the session entitled “A Comparison of Jurisdictions for Charitable Organizations” on August 16, 2010.

[Web] <http://www.carters.ca/pub/seminar/charity/2010/kjc0816.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/kjc0816.pdf>

[Paper] <http://www.carters.ca/pub/article/charity/2010/kjc0816.pdf>

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

“Corporate Structures and Religious Institutes” by Terrance S. Carter and Jennifer M. Leddy,

[Web] <http://www.carters.ca/pub/seminar/church/2010/tscjml0921a.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2010/tscjml0921a.pdf>

“Facility Use Policies and Agreements: What To Consider To Protect Your Religious Institute” by Terrance S. Carter and Jennifer M. Leddy,

[Web] <http://www.carters.ca/pub/seminar/church/2010/tscjml0921b.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2010/tscjml0921b.pdf>

“Investment Policy” by Terrance S. Carter and Jennifer M. Leddy,

[Web] <http://www.carters.ca/pub/seminar/church/2010/tscjml0921c.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2010/tscjml0921c.pdf>

“Highlights of CRA Compliance Requirements for Religious Institutes” by Karen J. Cooper, and

[Web] <http://www.carters.ca/pub/seminar/church/2010/kjc0824.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2010/kjc0824.pdf>

“Points saillants des exigences de l’ARC pour les instituts religieux” by Karen J. Cooper.

[Web] <http://www.carters.ca/pub/seminar/church/2010/kjc0824fr.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2010/kjc0824fr.pdf>

The Implications of the New CRA Fundraising Guidance for 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 Burlington, Ontario, on September 9, 2010.

[Web] <http://www.carters.ca/pub/seminar/charity/2010/tsc0909.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/tsc0909.pdf>

Key Legal Compliance Issues 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 Oakville, Ontario, on September 16, 2010.

[Web] <http://www.carters.ca/pub/seminar/charity/2010/tsc0916.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2010/tsc0916.pdf>

Record Keeping: Maintaining Books and Records Presented was 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.

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

The Association of Treasurers of Religious Institutes' 2010 Conference "Riding the Waves of Change" held at the Delta Halifax in Halifax, Nova Scotia, included a presentation entitled "Current Issues Under the *Income Tax Act* Affecting Religious Institutes" by Karen J. Cooper on September 25, 2010.

[PDF] <http://www.carters.ca/pub/seminar/church/2010/kjc0925.pdf>

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

[Web] <http://www.carters.ca/pub/seminar/church/2010/tsc0925.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2010/tsc0925.pdf>

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

"Special Considerations in Gift Planning for Christian Charities"

[Web] <http://www.carters.ca/pub/seminar/church/2010/tsc0929a.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2010/tsc0929a.pdf>

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

[Web] <http://www.carters.ca/pub/seminar/church/2010/tsc0929b.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2010/tsc0929b.pdf>

UPCOMING EVENTS AND PRESENTATIONS

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>.

Imagine Canada's Charity Tax Tuesdays will include the following presentations by Carters lawyers:
October 5 - Record Keeping: Maintaining Books and Records by Theresa L.M. Man
October 19 - Valuation Principles: How to Determine the Value of Gifts-in-Kind and Donor Benefit by Karen J. Cooper
October 26 - Demander l'enrictrement a titre d'organisme do bienfaisance (French) by Karen J. Cooper
Details available at <http://charitytax.imaginecanada.ca/demand-webinars>.

Colliers International Not-for-Profit Advisory Group Breakfast Meeting at the Ontario Heritage Centre on October 7, 2010, will include a presentation by Terrance S. Carter entitled "Investment Decision Making During Difficult Financial Times."
Details available at <http://www.carters.ca/news/2010/1007invite.htm>

The New York University School of Law National Centre on Philanthropy and the Law annual conference "Nonprofit Speech in the 21st Century: Time for a Change?" will include Terrance S. Carter in the Comparative Panel: 21st Century Nonprofit Speech Around the World on October 29, 2010.
Details available at <http://www1.law.nyu.edu/ncpl/conferences/upcoming.html>.

Imagine Canada's 2010 Risk Management Conference being held in Toronto, Ontario, on October 28, 2010, will include the following:

The HR Doctor Is In! - Bring your Issues for the Expert Panel with Barry W. Kwasniewski on the panel
You're Fired! - Terminations, Corrective Action and Dismissals with Barry W. Kwasniewski speaking
Manage Your CRA Compliance Risk in 5 Minutes Per Month by Esther S.J. Oh

Details on this sold out event are available at <http://www.riskconferenceimaginecanada.ca/>.

Ontario Land Trust Alliance (OLTA) 2010 Gathering "Expanding Horizons" in Peterborough, Ontario, will include a presentation by Karen J. Cooper on "Recent Tax Changes" on October 29, 2010.
Details available at <http://www.olta.ca/>.

Certified General Accountants of Ontario Conference 2010 being held in Toronto, Ontario, will include a session by Karen J. Cooper entitled "Liability of Directors and Officers for Not-for-Profits" on November 11, 2010.
Details available at <http://conference.cga-ontario.org/index.htm>.

The 2010 Annual Church & Charity Law™ Seminar will be held at Portico Community Church in Mississauga, Ontario, on Thursday, November 18, 2010.
Details and online registration are available at <http://www.carters.ca/pub/seminar/chrchlaw/2010/brochure.htm>.

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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.antiterrorism.ca.



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*TM 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*TM 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.



Ryan Prendergast - Ryan 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, and human rights law. A graduate of the University of Ottawa, Faculty of Law, Ryan was a student caseworker for the Criminal Division at the University of Ottawa Community Legal Aid Clinic, completed a research project for Ecology Ottawa on municipal by-laws, and worked for the Crown Attorney's Office in Toronto as a summer student. During his articles, Ryan acquired experience in charity and not-for-profit law, and contributed to several *Charity Law Bulletins* and other publications.



Kate Robertson - Kate graduated from the University of Ottawa, Faculty of Law, in 2010, and obtained her Bachelor of Arts (*cum laude*) in Philosophy, Politics and Law from Binghamton University. During her studies, Kate was recognized by the National College Athlete Honour Society, the East Coast Athletic Academic Award of Merit, and elected as a Vice President for the Common Law student council. She also has experience as a Policy Analyst and Charities Officer for the Charities Directorate of the Canada Revenue Agency where she reviewed charitable applications and assisted with legal research and writing.



Colin Thurston- A graduate of Queen's University, Faculty of Law, in 2010, Colin volunteered at the Queen's Legal Aid clinic throughout his three years at Queen's and his responsibilities grew from hands-on legal research, writing, and litigation, to supervision and training of his fellow law students, to input on clinic operations from a policy level. Colin has gained litigation experience before numerous courts and tribunals and received numerous awards recognizing his work, including the Sabbath Prize in Wills and Estate Planning from Queen's University, Faculty of Law.



Jason Todoroff - Jason graduated from the University of Western Ontario Faculty of Law with a Juris Doctorate after having completed a B.A. (Hons.) in Political Science and History from the University of Waterloo. Jason also holds an Airline Transport Pilot Licence and worked in the aviation industry as a commercial pilot and flight instructor. Before his articling term at Carters, Jason worked for the firm as a summer student for two years and gained experience in a number of practice areas at Carters, and contributed to articles published in the *Charity Law Bulletin* and the 2008 and 2009 editions of *Charities Legislation and Commentary* (LexisNexis).

ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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