

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

## JANUARY 2012

### SECTIONS

Recent Publications and News Releases	2
In the Press	16
Recent Events and Presentations	17
Upcoming Events and Presentations	18
Contributors	19
Acknowledgements, Errata and other Miscellaneous Items	22

### HIGHLIGHTS

Charity Law 2011 – Year in Review  
Budget Implementation Bill Receives Royal Assent  
SCOF Study on Tax Incentives for Charitable Donations  
Enhanced Regulatory Regime for Qualified Donees  
CRA News  
CRA Guidance on Trust Documents  
Submission to Finance Committee on Charitable Donation Incentives  
Do Marketing Associations Qualify as Non-Profit Organizations?  
CRA Fines Private Foundation  
Public Launch of Imagine Canada's CharityFocus Portal  
OHRC Hosts Legal Workshop on Religious Belief and Practice  
Court Approves Settlement in Class Proceeding Against Church Pastor's Claim To Be Decided By Church Not The Courts  
Application Period Opens for New Generic Top-Level Domain Names  
Anti-Money Laundering and Anti-Terrorist Financing Consultation Released  
U.S. Commission to Address Accountability for Religious Organizations  
Implications of SCC Ruling That Human Rights Tribunal Cannot Award Costs  
What Charities and NFPs Can Learn From Recent Trade-Mark Disputes  
B.C. Advisory Council Draft Report on Social Enterprise  
Carters is pleased to announce Nancy E. Claridge admitted as partner

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

Hosted by Carters Professional Corporation in Nepean, Ontario.

**Thursday, February 2, 2012.**

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

**Get on Our Mailing List:** To receive the free monthly *Charity Law Update*, go to [www.charitylaw.ca](http://www.charitylaw.ca) to subscribe. Please feel free to forward this Update to anyone (internal or external to your organization) who may be interested.

## RECENT PUBLICATIONS AND NEWS RELEASES

### **Charity Law 2011 – Year in Review**

Terrance S. Carter, Karen J. Cooper and Theresa L.M. Man in *Charity Law Bulletin* No. 275, January 25, 2012.

Over the past year, the charitable sector in Canada has experienced a number of important regulatory and common law developments at the federal and provincial level that will have a significant impact on how charities operate in Canada and abroad. The purpose of this *Charity Law Bulletin* is to provide a brief overview of some of the more important developments in 2011, including changes to the *Income Tax Act* (“ITA”), new publications from the Charities Directorate of the Canada Revenue Agency (“CRA”), and court decisions. Recent developments in federal and provincial legislation, such as the proclamation of the *Canada Not-for-profit Corporations Act* (“CNCA”) and preparation for the proclamation Ontario *Not-for-profit Corporations Act* (“ONCA”), will also be discussed.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2012/chylb275.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2012/chylb275.htm>

### **Budget Implementation Bill Receives Royal Assent**

Karen J. Cooper.

On December 15, 2011, Bill C-33, *Keeping Canada's Economy & Jobs Growing Act* received Royal Assent and came into force on January 1, 2012. This bill enacts amendments to the ITA that will have a significant impact on registered Canadian amateur athletic associations (“RCAAAs”) and other qualified donees. For more information on the impact of the changes to the ITA, consult Carters’ previous bulletins on this issue:

Enhanced Regulatory Regime for Qualified Donees, No. 274 (24 January 2012)

<http://www.carters.ca/pub/bulletin/charity/2012/chylb274.htm>

Ineligible Individuals - New Governance Provisions for Charities, No. 269 (1 December 2011)

<http://www.carters.ca/pub/bulletin/charity/2011/chylb269.htm>

Minister of Finance Reintroduces Budget 2011, No. 253 (23 June 2011)

<http://www.carters.ca/pub/bulletin/charity/2011/chylb253.htm>

Budget 2011 Will Have Broad Impact on the Charitable Sector, No. 245 (30 March 2011)

<http://www.carters.ca/pub/bulletin/charity/2011/chylb245.htm>.

**SCOF Study on Tax Incentives for Charitable Donations**

Terrance S. Carter.

The July/August 2011 *Charity Law Update* made reference to the inclusion of Motion 559 in the 2011 Federal Budget, which called for the Standing Committee on Finance (“SCOF”) to undertake a review of charitable donation incentives in Canada. Our October 2011 *Charity Law Update* reported that SCOF had announced that it would launch a study of charitable giving in Canada when Parliament returned in 2012. Since then, a news release from SCOF on December 15, 2011 called for submissions to be received by no later than January 17, 2012. A list of potential witnesses for the study was prepared in early December 2011 and numerous witnesses have received invitations to appear before SCOF, with hearing dates scheduled to commence in early February 2012.

The original Motion 559, introduced on November 19, 2010 by M.P. Peter Braid, called for a study that would examine current and proposed tax measures to encourage charitable giving in respect of both individuals and corporations. The charitable tax credit amount and the possible extension of the capital gains exemption to donations of private company shares and real estate was also to be examined, as well as the feasibility of implementing these measures.

On September 20, 2011, when SCOF moved to undertake its study, it slightly expanded the parameters of its review to also include consideration of the cost of changes to existing tax measures, as well as the implementation of new tax incentives. There is now some concern in the charitable sector that there may be no limitations on what SCOF can look at in their study and that broader issues may be brought up that fall beyond the parameters of the original Motion 559 authorizing the study. This might cause members of SCOF to possibly focus on other issues rather than on the main issue at hand of charitable donation incentives. Recent media coverage concerning the upcoming SCOF hearings (also known as the “Braid Hearings”) has reinforced this concern.

SCOF’s study will obviously be very important for the charitable sector as a whole, since the findings of the study will be reported back to the House of Commons for consideration with regard to possible future changes to the *Income Tax Act* and how Canada Revenue Agency may be called upon to regulate charities. Reference can be made to SCOF’s website for more details concerning its study on *Tax Incentives for Charitable Donations* at <http://www.parl.gc.ca/CommitteeBusiness/StudyActivityHome.aspx?Cmte=FINA&Stac=5358055&Language=E&Mode=1&Parl=41&Ses=1>.

## Enhanced Regulatory Regime for Qualified Donees

Karen J. Cooper in *Charity Law Bulletin* No. 274, January 24, 2012.

With the Royal Assent to the federal budget occurring on December 15, 2011, the New Year began with a new regulatory regime for qualified donees. Under the ITA, qualified donees are organizations that can receive gifts from registered charities and can issue official donation receipts for gifts they receive from individuals and corporations. While registered charities and RCAAAs are the more commonly known qualified donees, this designation also applies to:

- Low-cost housing corporations for the aged;
- Canadian municipalities;
- Municipal or public bodies performing a function of government in Canada;
- Prescribed universities outside Canada;
- Charitable organizations outside Canada to which Her Majesty in right of Canada has made a gift;
- Her Majesty in right of Canada or a province; and
- The United Nations and its agencies.

Changes to the regulatory regime affecting these entities, but not including Her Majesty in right of Canada or a province or the United Nations and its agencies, generally require that these entities be identified on a list established by the CRA as well as the imposition of record-keeping and receipting requirements comparable to the requirements already imposed on registered charities. Other changes affecting registered charities and RCAAAs are discussed in detail in *Charity Law Bulletins* #245 and #269.

### Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2012/chylb274.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2012/chylb274.htm>

### CRA News

Karen J. Cooper.

#### *Canadian Foundation for Tamil Refugee Rehabilitation has its Status Revoked*

On December 10, 2011, the Canadian Foundation for Tamil Refugee Rehabilitation had its charitable registration revoked. CRA concluded that the foundation failed to maintain adequate books and records; improperly issued tax receipts on behalf of a third party; failed to maintain adequate direction and control over the use of its funds; and provided funding to non-qualified donees outside Canada. This funding included \$722,390 which was provided to organizations that CRA believes operate as part of the support network for the Liberation Tigers of Tamil Eelam (the “LTTE”), a listed entity under the *United Nations*

*Suppression of Terrorism Regulations* and the *Criminal Code of Canada*. More information on the revocation can be found at <http://www.cra-arc.gc.ca/nwsrm/rlss/2011/m12/nr111209-eng.html?rss>.

### ***Two Toronto Area Charities Have Registration Revoked***

Effective January 21, 2012, CRA revoked the charitable registration of two Toronto area charities: the Hope Church of God Deliverance Ministries (see <http://www.cra-arc.gc.ca/nwsrm/rlss/2012/m01/nr120120b-eng.html?rss>) and the Word of Christ Ministry (see <http://www.cra-arc.gc.ca/nwsrm/rlss/2012/m01/nr120120-eng.html?rss>). CRA concluded that both charities participated in promoted donation arrangements, thereby failing to devote their resources exclusively to their own charitable activities. Further, both charities failed to maintain adequate books and records, failed to issue tax receipts in accordance with Regulation 3501 of the ITA and failed to file their T3010, *Registered Charity Information Return*.

### ***Forms and Publications***

CRA recently added the following forms to its website <http://www.cra-arc.gc.ca>:

- IC77-6R Registered Charities: Designation as Associated Charities
- RC191 Donations to Prescribed Universities Outside Canada
- T1170 Capital Gains on Gifts of Certain Capital Property
- T1223 Clergy Residence Deduction

### ***New Links on CRA Website for Qualified Donees***

As a result of new legislative provisions, which will be detailed later in this Update, a new section was added to the Charities and Giving Web pages for organizations that are recognized as qualified donees. Qualified donees can issue donation receipts and receive gifts from registered charities, but they must now be listed with the CRA to do so, with the exception of Her Majesty in right of Canada or a province and the United Nations and its agencies.

The new links can be found at <http://www.cra-arc.gc.ca/chrts-gvng/qlfd-dns/menu-eng.html?rss>. The list of qualified donees can be accessed here: <http://www.cra-arc.gc.ca/chrts-gvng/qlfd-dns/qd-lstngs/menu-eng.html?rss>.

## *New Information for RCAAAs*

CRA has recently posted new information on its website for RCAAAs, detailing their obligations under the ITA and providing a list of current RCAAAs, which can be found here: <http://www.cra-arc.gc.ca/chrts-gvng/qlfd-dns/RCAAA-ACESA-eng.html?rss>. The information provided includes instructions on issuing official donation receipts, instructions on keeping accurate and adequate books and records, information on the potential imposition of intermediate sanctions for non-compliance and information on how to object to a CRA assessment or a notice.

## *Charities Connection #10*

CRA released an issue of *Charities Connection* in December, which can be found here: <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/nwsltr/cnnctn/cnnctn10-eng.html?rss>. This issue includes a reminder on how to properly issue donation receipts, a discussion of the 2011 Charities Information Sessions and how to become a host for a charities information session in 2012, and a reminder to charities with fiscal periods ending December 31, 2011 that they must file Form T3010-1, Registered Charity Information Return, by June 30, 2012.

## *New Webcast*

A new webcast video about non-compliance issues and how to avoid them has been added to CRA's webcast page, which can be accessed at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/cmmnctn/wbns/wbcsts-eng.html?rss>.

## **CRA Guidance on Trust Documents**

Ryan M. Prendergast.

On August 15, 2011, CRA issued CG-009, *Guidance on Trust Document* ("Guidance"). A trust document is one of three types of governing documents that may be used to establish a charity for the purpose of registration as a registered charity. The other two types are a constitution for an unincorporated association or the incorporating documents of an incorporated organization. For designation purposes, a trust document may be used for charitable organizations and private or public foundations. The Guidance sets out the Charities Directorate's requirements regarding the content of a trust document (e.g. the name of the trust, the charitable purposes of the trust, the rules governing how the trustees will administer all property received, etc.). These requirements at a minimum must be contained in the trust document for registration purposes.

CRA recommends that applicants submit a draft copy of the trust document for its review because amendments to a pre-established trust may not be possible or may require court approval. It will review draft governing documents, including trust documents, on a one-time basis when submitted with a complete application. If CRA approves the application, applicants will have to submit a signed trust document prior to registration.

The Guidance notes that CRA's approval of the trust document, strictly for the purposes of registration as a registered charity under the ITA, may not be sufficient for the legal establishment of a valid trust. As such, it is recommended that trust documents be drafted with the assistance of legal counsel to ensure that in addition to meeting CRA's requirements, the trust also complies with the common law.

The Guidance is available online at <http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/trsts-eng.html>. For further information on governing documents, see: [http://www.cra-arc.gc.ca/E/pub/tg/t4063/t4063-e.html#\\_Toc225579200](http://www.cra-arc.gc.ca/E/pub/tg/t4063/t4063-e.html#_Toc225579200).

## **Submission to Finance Committee on Charitable Donation Incentives**

Authored by Professor Adam Parachin.

As previously noted, the House of Commons Standing Committee on Finance announced the launch of a study of charitable giving in Canada. Reproduced with the author's permission, is the submission of Professor Adam Parachin on the issue of charitable donation incentives. Professor Parachin is an Associate Professor of law at the University of Western Ontario's Faculty of Law, whose research focuses on the income tax treatment of charities under Canadian law. Professor Parachin, together with M. Elena Hoffstein and Terrance S. Carter, is a co-editor of the annual publication *Charities Legislation & Commentary*.

### **Read More:**

[PDF] <http://www.carters.ca/news/2012/ap0116.pdf>

## **Do Marketing Associations Qualify as Non-Profit Organizations?**

Theresa L.M. Man.

CRA recently released a technical interpretation, dated October 24, 2011, in response to a taxpayer question relating to whether an marketing association qualified under s. 149(1)(l) of the ITA as a non-profit organization (Document no. 2011-0404731I7). In order to qualify as a non-profit organization, the association must meet the following criteria: it is a club, society or association; it is not a charity; it is organized and operated exclusively for social welfare, civic improvement, pleasure, recreation or any other purpose except profit; and its income is not available for the personal benefit of a member or shareholder.

The association in question was a marketing association established by a taxable corporation. The members of the association sold the products of the taxable corporation. The association and the taxable corporation had an arrangement such that once a certain amount of advertising was undertaken by the association, the taxable corporation would contribute a sum to the association. The income from the taxable corporation was accumulated in the association and led to the association having large retained earnings.

Since the net income was consistent and material, CRA took the view that it suggests a profit purpose of the association. It was found that the amount accumulated did not represent a reasonable operating reserve and that the association had no plan or need to spend it, thereby resulting in accumulating a large fund from which it could earn investment income. Further, CRA expressed that there might be an issue of the association providing its income for the benefit of its members. In this regard, CRA noted that members of the association paid no membership fees, but received services from the association which advertises on their behalf.

## **CRA Fines Private Foundation**

Jacqueline M. Demczur.

The CRA has fined the Reimer Express Foundation Inc. (the “Foundation”) \$174,228.00 for payments made to non-qualified donees in contravention of s. 188.1(4) of the ITA. This ITA provision imposes a penalty of 105% of the amount of undue benefits that were conferred by a registered charity. The fine, which was imposed on the Foundation on July 20, 2011, became public knowledge in December 2011. In terms of background, an initial CRA audit of the Foundation for the fiscal years 2003 and 2004 revealed that \$250,000.00 in improper donations had been made by it to non-qualified donees, contrary to the ITA. In response, the Foundation signed a compliance agreement with CRA. However, a subsequent CRA audit for the 2009 fiscal year revealed that the Foundation had again made improper donations to the same non-qualified donees that had been named in the earlier compliance agreement. The CRA also found as part of this second audit that the Foundation improperly gave a total of \$84,000.00 to 24 individuals for their own personal use. While this penalty is obviously significant, the consequences arising from the second CRA audit could have been significantly worse for the Foundation, i.e. loss of charitable registration for the improper donations contrary to the ITA, as well as the terms of the compliance agreement itself.



## **Public Launch of Imagine Canada's CharityFocus Portal**

Terrance S. Carter.

At the end of January 2012, Imagine Canada will be publicly launching CharityFocus, a new one-stop portal for charities that will provide donors with comprehensive information about charities. This website will provide data from the T3010-1, the annual form that must be filed by registered charities with the CRA, in a user-friendly format. As well, charities will be able to upload additional information, such as annual reports and financial statements, which will contextualize the data in T3010-1. Charities will also be able to benefit from the website's QuickPrep tool, which is free software that completes and checks for errors in forms T3010-1, T1235, and T1236. This is a welcome and much needed initiative of Imagine Canada that will allow donors and the public to make their own assessment of a charity's performance instead of relying upon third party commentary. As well, charities can also benefit from Imagine Canada's pre-existing website, Charity Tax Tools, which is accessible via the CharityFocus website. Interested charities can visit CharityFocus' website at <http://www.charityfocus.ca/EN/Pages/Home.aspx>.

## **OHRC Hosts Legal Workshop on Religious Belief and Practice**

Barry Kwasniewski.

As reported in *Church Law Bulletin No. 37* on September 29, 2011, the Ontario Human Rights Commission ("OHRC") hosted a community dialogue on human rights relating to religious belief and practice. In succession to this discussion, the OHRC will be hosting a legal workshop on rights relating to religious belief and practice in March 2012, in partnership with York University's Centre for Law and Public Policy. This workshop is intended to gather expert legal and academic research and discourse that will assist the OHRC in updating its 2006 Policy on creed and the accommodation of religious observances (<http://www.ohrc.on.ca/en/resources/Policies/PolicyCreedAccomodEN/pdf>). The six themes for the workshop are:

1. Human rights and the protection of religious belief and practice in a secular society
2. Definition of creed and religion
3. Relationship between Ontario Human Rights Code and Charter of Rights and Freedoms
4. Human rights protections and limits relating to religious belief and practice
5. Duty to accommodate religious belief and practice
6. Intersection of creed and other grounds

The audience will include human rights lawyers and practitioners, academics and community members discussing the current law and suggestions for future recommended changes to the law's approach to creed and religion. Those interested in this workshop should consult the OHRC website at [http://www.ohrc.on.ca/en/issues/religious\\_rights](http://www.ohrc.on.ca/en/issues/religious_rights) for more information and to receive updates on the finalized date for the workshop sometime in March 2012.

### **Court Approves Settlement in Class Proceeding Against Church**

Mervyn F. White.

On December 9, 2011, the Ontario Superior Court of Justice approved the settlement of the class proceeding against The English District Lutheran Church Missouri Synod (Canada) and The English District Lutheran Church Missouri Synod (U.S.A.) in the case of *St. John's Evangelical Lutheran Church of Toronto v. Steers*, [2011] O.J. No. 5834. For a summary of the decision certifying the class proceeding, see *Charity Law Update* November/December 2011. By way of background, the representative plaintiffs, which included St. John's Evangelical Lutheran Church of Toronto ("St. John's Church") and three of its directors, commenced the class proceeding in response to a series of disputes regarding the ownership, autonomy, and operation of St. John's Church and its property. Among other things, the plaintiffs alleged that the defendants locked out the congregation and decided to sell the property of St. John's Church.

Under the principle terms of the settlement signed September 14, 2011, the defendants agreed to release all their claims to the property of St. John's Church and to discontinue their court application for authorization to sell the property. As well, the defendants would pay \$180,000.00 towards a settlement fund for the benefit of St. John's Church. With regards to St. John's Church, it agreed to voluntarily resign from the English District Lutheran Church Missouri Synod. The parties also agreed to issue a joint public statement and not to disparage each other.

In order to approve the settlement, the court needed to find that in all circumstances the settlement was fair, reasonable, and in the best interests of those affected by it. After considering the factors developed in case law regarding the approval of negotiated settlements, Justice Perell was satisfied that the settlement was in the best interests of the class members and approved the settlement.

This case sets a precedent for parties in a church dispute to certify a class proceeding for the purpose of resolving issues relating to the ownership, autonomy, and operation of individual churches. As well, it also opens the door for more active participation by the members in legal proceedings involving church or charity dispute.

For more information, the decision is available online at

<http://canlii.org/en/on/onsc/doc/2011/2011onsc6308/2011onsc6308.html>.

## **Pastor's Claim To Be Decided By Church Not The Courts**

Jennifer M. Leddy.

A recent Ontario Court of Appeal decision has affirmed that a priest who is removed as a pastor must use the Church's internal review process for disputes of an ecclesiastical nature rather than sue for wrongful dismissal in the civil courts (*Hart v. Roman Catholic Episcopal Corporation of the Diocese of Kingston*, ONCA 728). One of the exceptions to the general rule that the courts have jurisdiction to decide claims for wrongful dismissal is "where the rules of a self-governing organization, especially a religious organization, provide an internal dispute resolution process." The courts will only interfere in the internal affairs of a self-governing organization if the internal process is unfair or does not meet the rules of natural justice or where the complainant has exhausted the internal processes. Even if the complainant has exhausted the internal processes, the Court will not consider the merits of the decision but only whether the organization's rules were followed and the decision made in accordance with natural justice.

The Court of Appeal affirmed that the Roman Catholic Church is a self-governing organization and that its canon law provides an internal review process that accords with the rules of natural justice. While the priest contributed to employment insurance, Canada Pension Plan and paid income tax, the Court of Appeal found that the dispute was essentially ecclesiastical because the position of pastor is created by canon law, which sets out the responsibilities of the office and circumstances when the office can be terminated. Redress for dismissal from the office of pastor must, therefore, be sought through the Church's internal review process established by canon law and not in the civil courts.

## **Application Period Opens for New Generic Top-Level Domain Names**

Colin J. Thurston.

The way that users navigate the internet will soon see a significant change, and charity and not-for-profit brand owners should be prepared to adapt in order to guard their online presence. As reported in the July/August 2011 *Charity Law Update*, the Internet Corporation for Assigned Names and Numbers (ICANN) plans to increase the number of generic top-level domains (internet address endings, or "gTLDs") from the current 22, which includes such gTLDs as .com, .org and .net. The new gTLD expansion program will allow for the creation of new domain name endings, which may include all types of words in many different languages.

The program, which will potentially add hundreds of new top-level domains such as “.apple”, or “.coke”, or perhaps “.charity” or “.give”, presents both opportunities and concerns for brand owners including charities and not-for-profits. Many organizations are concerned that the program will increase their costs, confuse the public, and create opportunities for internet fraud. Most applications to create and operate a new gTLD will likely be from existing registry operators and a few very large organizations, due to the eligibility requirements and US \$185,000 application fee. Small and medium-sized organizations that wish to acquire individual domain names ending in a new gTLD, once an application to operate the new gTLD is approved by ICANN, would need to purchase those domain names from the domain’s accredited registrar or a reseller, in the same way that they would currently purchase a domain ending in .com or .net. In this regard, most organizations will be in the position of having to monitor approvals for new gTLDs, and then having to purchase the new domain names which they would not want another party to register. This practice is already common among brand owners, however with the possible addition of hundreds of new gTLDs, the cost of defensively buying domain names would increase dramatically.

The application period for new gTLDs opened on January 12, 2012 and will close on April 12, 2012, following which ICANN will publish a list of the gTLDs applied for and the names of the applicants. The potential for litigation related to the new gTLDs is high, and ICANN has stated that it will be setting aside as much as US \$60,000 of each application fee to cover costs in this regard. The first new gTLDs could become operational as soon as late 2012. Charity and not-for-profit brand owners should monitor this development as new information becomes available and, if they are financially able, be prepared to secure any new domain names that they would not want a third party to register, as it can be very difficult to obtain the right to a domain name after it has been registered by another party. More information can be found online at <http://newgtlds.icann.org/en>.

## **Anti-Money Laundering and Anti-Terrorist Financing Consultation Released**

Terrance S. Carter and Nancy E. Claridge in *Anti-terrorism & Charity Law Alert* No. 27, January 24, 2012.

The Minister of Finance recently launched a consultation aimed at updating Canada’s Anti-Money Laundering and Anti-Terrorist Financing Regime. The consultation paper, now released for public consultation and consideration, puts forward several proposals intended to strengthen Canada’s anti-money laundering (“AML”) and anti-terrorist financing (“ATF”) legislative framework which is administered through the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act* (“PCMLTFA”). The Government suggests it is seeking to maintain the balance between the need to deter and detect money laundering and terrorist financing activities and protecting the privacy rights of Canadians, as well as

recognizing the need to minimize the compliance burden on the private sector. The current PCMLTFA prescribes record keeping and reporting duties in a compliance regime for financial entities, which may draw charities into the ambit of the PCMLTFA, either as entities required to report or as subjects of such reports.

Comments from the public, which are due by March 1, 2012, will provide an opportunity for additional improvements to the PCMLTFA to be identified and ensure that the implications of the proposals are fully considered. The consultation document is available at <http://www.fin.gc.ca/activty/consult/pcmltfa-lrpcfate-eng.asp>.

This *Anti-Terrorism & Charity Law Alert* summarizes the information contained in the proposals released by Finance Canada. The consultation paper and comments will serve to inform the Parliamentary review of the PCMLTFA that will be conducted in early 2012 by the Standing Senate Committee on Banking, Trade and Commerce. In this regard, charities and non-profit organizations will want to carefully review the PCMLTFA and the proposals contained in the full consultation paper.

**Read More:**

[PDF] <http://www.carters.ca/pub/alert/ATCLA/ATCLA27.pdf>

## **U.S. Commission to Address Accountability for Religious Organizations**

Esther S.J. Oh.

At the request of U.S. Senate Finance Committee member Senator Charles Grassley, the Evangelical Council for Financial Accountability (“ECFA”), a national accreditation organization for churches and other religious organizations in the U.S., has formed the Commission on Accountability and Policy for Religious Organizations (the “Commission”). The Commission’s mandate is to assess and evaluate responses from a variety of sources on key policy and tax issues affecting churches and other religious organizations and to formulate those responses into a report to Senator Grassley.

The issues to be addressed in the report were initially raised in a staff report to Senator Grassley, dated January 6, 2011. This report was based on Senator Grassley’s three year inquiry into the financial practices of six media-based Christian ministries and encompassed issues including the following: annual filing requirements for churches, possible limitations on the clergy housing income tax exclusion, and possible modification or repeal of the prohibition against churches and 501(c)(3) charities intervening in political campaigns. Three panels consisting of the Panel of Legal Experts, the Panel of Religious Sector Representatives, and the Panel of Nonprofit Sector Representatives will convene to discuss these and other issues, as well as to provide input to the Commission.

The creation of the Commission is consistent with the growing trend of public and private initiatives to improve accountability in the Canadian and American charitable and non-profit sectors. Given the convergence of tax and policy issues between Canada and the U.S., the conclusions of the Commissions may serve as a precursor for future possible reform in Canada and therefore will likely be of interest to those within the Canadian voluntary sector, as well.

### **Implications of SCC Ruling That Human Rights Tribunal Cannot Award Costs**

Barry W. Kwasniewski in *Charity Law Bulletin* No. 273, January 24, 2012.

In late 2011, the Supreme Court of Canada released its decision in *Canada (Canadian Human Rights Commission) v. Canada (Attorney General)*. At issue was whether the Canadian Human Rights Tribunal (the “Tribunal”) had the jurisdiction to award legal costs to a successful complainant. This case originated as a decision of the Tribunal, where legal costs were awarded to the victim of sexual harassment, in addition to a monetary award. The Supreme Court upheld the decision of the Federal Court of Appeal, denying the authority to award legal costs (see *Charity Law Bulletin* No. 195) and firmly concluded that the Tribunal does not have the power to award legal costs. As charities and not-for-profits are not immune from human rights claims, this decision is important to such organizations.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2012/chylb273.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2012/chylb273.htm>

### **What Charities and NFPs Can Learn From Recent Trade-Mark Disputes**

Colin J. Thurston and Terrance S. Carter in *Charity Law Bulletin* No. 272, January 23, 2012.

Charities and not-for-profits can learn from two recent trade-mark disputes, both involving Waterloo, Ontario’s Research in Motion Ltd. (“RIM”), which made headlines over the past couple of months. In cases in Canada and the United States, the Canadian technology company has found itself in court over its use of unregistered trade-marks in association with its products and services. These trade-mark disputes demonstrate the importance of conducting due diligence before adopting and using any trade-mark, and further demonstrate the value of registering an organization’s trade-marks at home and abroad, as explained below. By taking the appropriate legal risk management measures, charities and not-for-profit organizations can significantly increase their protection against allegations of infringement, and can reduce the possibility of becoming involved expensive litigation.

#### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2012/chylb272.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2012/chylb272.htm>

## **B.C. Advisory Council Draft Report on Social Enterprise**

Terrance S. Carter in *Charity Law Bulletin* No. 276, January 25, 2012.

In November 2011, the British Columbia Advisory Council on Social Entrepreneurship (the "Council") published its draft report, *Together: Respecting our Future*, ("Draft Report") for public comment. The purpose of the Council is to direct consultation, advice and feedback on proposals to support "social innovation", "social enterprise" and "social entrepreneurship" in B.C. Those terms, which are defined below, generally refer to analyzing social issues from a new perspective to develop creative solutions. For example, new relationships can be forged between all sectors and stakeholders (e.g. non-profits, charities, governments, etc.) to collaborate and address complex social problems. By supporting those activities, the shortage in public service funding will be alleviated.

This *Charity Law Bulletin* provides a brief overview of the Draft Report and recommendations. Interested individuals may view the Draft Report and submit comments online at <http://socialinnovationbc.ca>. There is no deadline for submissions. However, as the Council's deadline for submitting the final report and recommendations is March 31, 2012, those interested in submitting comments are advised to submit them well in advance of that date.

### **Read More:**

[PDF] <http://www.carters.ca/pub/bulletin/charity/2012/chylb276.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2012/chylb276.htm>

## **Carters is pleased to announce Nancy E. Claridge admitted as partner**

We would like to congratulate Nancy E. Claridge on recently becoming a partner with Carters Professional Corporation. Nancy, who joined the firm in 2006, brings considerable expertise in assisting charities and not-for-profit organizations, as well as businesses and individuals, in the areas of corporate and commercial law, anti-terrorism law, real estate and commercial leasing, wills and estates, and legal research. Nancy becoming partner is a very important addition for the firm. Please see the link below for more information.

### **Read More:**

[PDF] <http://www.carters.ca/nclaridge.html>

## IN THE PRESS

### **Summer Highlights: Reintroduction of 2011 Federal Budget** by Theresa L.M. Man.

*Charitable Thoughts*, Vol. 15, No. 1, *January 2012*, OBA Charity and Not-for-Profit Law Section.

[Link] [http://www.oba.org/En/cha\\_en/Newsletter\\_EN/v15n1.aspx](http://www.oba.org/En/cha_en/Newsletter_EN/v15n1.aspx)

### **Five top legal and risk management challenges of 2012** by Terrance S. Carter.

*Canadian Fundraising & Philanthropy*, Vol. 21, No. 24, *December 31, 2011*.

*Hilborn eNews*, *January 10, 2012*.

[Link] <http://charityinfo.ca/articles/Five-top-legal-and-risk-management-challenges-of-2012>

### **Guarding against ‘ineligible individuals’** by Karen J. Cooper.

*The Lawyers Weekly*, Vol. 31, No. 27, *December 2, 2011*.

[Link] <http://www.carters.ca/news/2011/kjc1202.pdf>

### **Private member's bill would give tax deduction for volunteer time** by Esther S.J. Oh.

*Canadian Fundraising & Philanthropy*, Vol. 21, No. 22, *November 30, 2011*.

*Hilborn eNews*, *December 15, 2011*.

[Link] <http://charityinfo.ca/articles/Private-members-bill-would-give-tax-deduction-for-volunteer-time>

### **Did You Know?** by Jacqueline M. Demczur.

*Generations*, Vol. 1, Iss. 1, *Fall 2011*, University of Saskatchewan.

[Link] [http://give.usask.ca/documents/UofS\\_Generations\\_Newsletter.pdf](http://give.usask.ca/documents/UofS_Generations_Newsletter.pdf)

### **Tax Efficient Giving** by Theresa L.M. Man.

*Philanthropy Bulletin*, *November 2011*, CIBC Wood Gundy.

[Link] <http://www.carters.ca/news/2011/tlm1201.pdf>

### **The Nuts And Bolts of the Ontario Not-For-Profit Corporations Act, 2010** by Terrance S. Carter and Theresa L.M. Man.

*The Directors Manual*, *November 2011*, at paragraph 17-077, CCH Canadian Limited.

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



## RECENT EVENTS AND PRESENTATIONS

**Get a Closer Look at Continuance Under the *Canada Not-for-Profit Corporations Act (CNCA)* – Breakfast Seminar** hosted by Carters in Ottawa and Toronto provided in depth practical information to help charitable and not-for-profit organizations incorporated under the *Canada Corporations Act* understand the process of continuing under the CNCA which is now in force.

Ottawa - Tuesday, November 29<sup>th</sup>: Jane Burke-Robertson, Karen J. Cooper, and Jennifer M. Leddy.

[Web] <http://www.carters.ca/pub/seminar/charity/2011/cnca2/cnca1129.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/cnca2/cnca1129.pdf>

Toronto - Thursday, December 1<sup>st</sup>: Terrance S. Carter and Theresa L.M. Man.

[Web] <http://www.carters.ca/pub/seminar/charity/2011/cnca2/cnca1201.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/cnca2/cnca1201.pdf>

**AFP Congress 2011** held in Toronto, Ontario, included a presentation by Theresa L.M. Man and Terrance S. Carter of Carters and Laura West of Fasken Martineau on November 28, 2011, entitled “Essential Charity Law Update – What Every Fundraiser Needs to Know.”

[Web] <http://www.carters.ca/pub/seminar/charity/2011/tlmlw1128.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/tlmlw1128.pdf>

**The County of Carlton Law Association’s Annual Update in Issues in Ethics and Professionalism** held on December 1, 2011, included a presentation by Karen J. Cooper on Charities and Not-for-Profit Corporations.

**Imagine Canada’s Charity Tax Tools Webinar** on December 6, 2011 was a presentation by Theresa L.M. Man entitled “Highlights of the new *Canada Not-for-Profit Corporations Act*, and What Federal Corporations Need to Do.”

Materials available at <http://charitytax.imaginecanada.ca/demand-webinars>.

**World Vision Canada’s Law Day** held in Mississauga Ontario, on December 6, 2011, included a presentation by Terrance S. Carter entitled “Tax Receipting and Return of a Gift.”

[Web] <http://www.carters.ca/pub/seminar/charity/2011/tsc1206.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2011/tsc1206.pdf>

**Education Consortium Event** held at the Markham Event Centre on December 14, 2011, included the following presentations:

“Essential Update for Charities and NPOs” by Terrance S. Carter and Theresa L.M. Man;

“Compliance Problems Involving Foreign Activities, Non-qualified Donees and Anti-terrorism Requirements” by Terrance S. Carter;

Complying with CRA’s New Fundraising Guidance (Revised 2011) by Terrance S. Carter; and

Disbursement Quota Reform and the Resulting Practical Issues by Theresa L.M. Man.

**Lorman Education Services** offered a continuing education seminar entitled An Overview of the Employment Standards Act, 2000 and Protected Leaves of Absence presented by Barry W. Kwasniewski on January 13, 2012.

## UPCOMING EVENTS AND PRESENTATIONS

**The Ottawa Region Charity & Not-for-Profit Law™ Seminar** will be held at Arlington Woods Free Methodist Church in Nepean, Ontario, on Thursday, February 2, 2012.

Details and online registration available at <http://www.carters.ca/pub/seminar/chrchlaw/ott/12/brochure.htm>.

**Charity and Not-For-Profit - Board Issues Under the New Not-For-Profit Corporations Acts: Potential Problems and Practical Solutions** a program of the Ontario Bar Association 2012 Institute being held in Toronto, Ontario, on February 10, 2012, will include a presentation by Theresa L.M. Man and Terrance S. Carter on “Digging for Dirt: Handling Requests for Information.”

Details available at [http://www.cba.org/pd/details\\_en.aspx?id=ON\\_D\\_CHA](http://www.cba.org/pd/details_en.aspx?id=ON_D_CHA).

**Ottawa Chamber of Voluntary Organizations (CVO)** is hosting a workshop by Karen J. Cooper entitled “How Will Changes to the *Canada Not-for-Profit Corporations Act* Affect Your Organization?” in Ottawa on February 14, 2012.

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

**Imagine Canada’s Charity Tax Tools Webinar** on February 14, 2012, is a webinar being presented by Terrance S. Carter entitled “The New CRA Fundraising Guidance - What Practitioners and Boards need to Know.”

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

**Christian Legal Fellowship (CLF) 2012 National Christian Law Student Conference** being hosted at Osgoode Hall Law School in Toronto, Ontario, February 24-26, 2012, will include a presentation by Terrance S. Carter entitled “Faith Unchained: Opening the Gates of Justice” Personal Reflection on Integration of Faith and Practice.”

[http://www.christianlegalfellowship.org/Conferences/2012/Student\\_Conference\\_2012/2012StudentConferenceIndex.htm](http://www.christianlegalfellowship.org/Conferences/2012/Student_Conference_2012/2012StudentConferenceIndex.htm).

**Insight 10th Annual Business Law and Practice Conference** being held in Toronto, Ontario, will include a presentation by Terrance S. Carter entitled “Getting Ready for the New *Ontario Not-for-Profit Corporations Act* (ONCA)” on February 29, 2012.

Details available at [http://www.insightinfo.com/index.php/ci\\_id/53109/1a\\_id/1.htm](http://www.insightinfo.com/index.php/ci_id/53109/1a_id/1.htm).

**Emerging Issues in Directors’ and Officers’ Liability 2012**, a continuing professional development program being hosted by the Law Society of Upper Canada in Toronto, Ontario, on March 1, 2012, will include a presentation by Terrance S. Carter entitled “Directors’ and Officers’ Duties and Liabilities under the CNCA and ONCA.”

Details available at <http://ecom.lsuc.on.ca/cpd/product.jsp?id=CLE12-0030101>.

**The 2012 National Charity Law Symposium** a joint program of the Canadian Bar Association's and the Ontario Bar Association's Charity and Not-For-Profit Law Sections being held in Toronto, Ontario, on May 4, 2012, will bring together leading experts from across Canada to speak about the latest developments in this rapidly changing area.

Details available at [http://www.cba.org/pd/details\\_en.aspx?id=NA\\_CHAR12](http://www.cba.org/pd/details_en.aspx?id=NA_CHAR12).

## 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, is recipient of the 2011 AMS/John Hodgson Award, 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, Past 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, Ms. Claridge is a partner with Carters practicing 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*, 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 is recognized as a leading expert by *Lexpert* and *Best Lawyers* practicing 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).



**Jacqueline M. Demczur** – A partner with the firm, Ms. Demczur has been recognized as a leading expert in charity and not-for-profit law by *Lexpert*. Her practice includes incorporation, corporate restructuring, and legal risk management reviews, as well as wills, estate planning and estate administration. She is a contributing author to Industry Canada’s *Primer for Directors of Not-For-Profit Corporations*, and has written numerous articles on charity and not-for-profit issues for the *Lawyers Weekly*, *The Philanthropist* and *Charity Law Bulletin*, among others. Ms. Demczur is also a regular speaker at the annual *Church & Charity Law*<sup>TM</sup> Seminar.



**Christine Kellowan** – Christine graduated from Osgoode Hall Law School with a Juris Doctor. Prior to attending law school, Christine graduated from York University’s Faculty of Arts with a B.A. (Hons.) in Political Science, *summa cum laude*. While in law school, Christine was a Senior Contributing Editor for *The Court* and a volunteer with Pro Bono Students Canada. Before articling with Carters, Christine gained legal experience working in the Compliance Division at the Ontario’s Independent System Operator of the electricity market. She also interned at a Toronto law firm and the National Legal Institute in Mongolia.



**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 Leddy** – Ms. Leddy joined Carters' Ottawa office in March 2009 to practice charity and not-for-profit law following a career in both private practice and public policy. Ms. Leddy practiced with the Toronto office of Lang Michener prior to joining the staff of the Canadian Conference of Catholic Bishops (CCCCB). In 2005, she returned to private practice until she went to the Charities Directorate of the Canada Revenue Agency in 2008 as part of a one year Interchange program, to work on the proposed “Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose.”



**Theresa L.M. Man** – A partner with Carters, Ms. Man practices charity and not-for-profit law and is recognized as a leading expert by *Lexpert* and *Best Lawyers*. She is an Executive Member of both the Charity and Not-for-Profit Sections of the Ontario Bar Association (OBA) and the Canadian Bar Association (CBA). In addition to being a frequent speaker at the annual *Church & Charity Law*<sup>TM</sup> Seminar, seminars hosted by the CBA and the OBA, Ms. Man has also written articles for numerous publications, including *The Lawyers Weekly*, *The Philanthropist*, *Planned Giving Pulse*, *International Journal of Civil Society Law*, *The Bottom Line*, *Canadian Fundraiser*, 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, and has been recognized as a leading expert in charity and not-for-profit law by *Lexpert*. Ms. Oh is a frequent contributor to [www.charitylaw.ca](http://www.charitylaw.ca) and the *Charity Law Bulletin*, and has spoken at the annual *Church & Charity Law*<sup>TM</sup> 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 board member and corporate secretary of a national umbrella organization, and a director at a local community organization.



**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.



**Michelle Thériault** – A graduate of the University of Ottawa, Faculty of Law, 2011, Michelle has an Honours Bachelor of Social Sciences degree in Criminology (*summa cum laude*) from the University of Ottawa, and worked in the charitable sector as a social worker from 2002 to 2008. During law school, Michelle was a caseworker in Community Legal Education, a division leader in Criminal Law at the Legal Aid Clinic, a Research Assistant, and she co-established and sat on the Steering Committee of the University of Ottawa branch of the Law Union, a group for students interested in social justice. Currently, Michelle is on the Board of Directors for the John Howard Society of Ontario.



**Colin Thurston** – Colin was called to the Ontario Bar in 2011 and joined Carters to practice in the area of intellectual property. A graduate of Queen's University, Faculty of Law, 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.



**Kristen D. van Arnhem** – Kristen graduated from the University of Ottawa, Faculty of Law, in 2011 on the Dean’s List of Honour for ranking in the top ten percent of her class. Prior to attending law school, Kristen graduated with Distinction from the University of Guelph with an Honours Bachelor of Arts in Sociology. She has participated in two international law school exchanges in Australia and Puerto Rico. Before articling with Carters, Kristen gained legal experience as a summer student working for a family law firm in Guelph. Kristen has volunteered with Ottawa’s Supervised Access Program, Legal Aid Clinic in Ottawa, and was a note taker for students with disabilities.



**Mervyn F. White** – A partner with Carters, Mr. White acts as litigation counsel to individuals, as well as to churches, charities, not-for-profit organizations, businesses and corporations, in areas of the law including charity and not-for-profit law, human rights complaints, and risk management assessments relating to insurance law and human rights. Mr. White is a contributing author to *The Lawyers Weekly*, *Charity Law Bulletin* and *Church Law Bulletin*, and a speaker for organizations such as Canadian Fundraiser, the Association of Fundraising Professionals, and the Christian Legal Intervention Academy.

## ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

**Links not Working:** If the above links do not work from your mail program, simply copy the link text and paste it into the address field of your internet browser.

**Get on Our E-Mailing List:** If you would like to be added to our electronic mailing list and receive regular updates when new materials are added to our site, send an email to [info@carters.ca](mailto:info@carters.ca) with “Subscribe” in the subject line. Feel free to forward this email to anyone (internal or external to your organization) who might be interested.

**To be Removed:** If you wish to be removed from our mailing list, please reply to this message with Remove in the subject line.

**Privacy:** We at Carters know how important your privacy is to you. Our relationship with you is founded on trust and we are committed to maintaining that trust. Personal information is collected solely for the purposes of establishing and maintaining client lists; representing our clients; and to establish and maintain mailing lists for the distribution of publications as an information service. Your personal information will never be sold to or shared with another party or organization. For more information, please refer to our Privacy Policy at <http://www.carters.ca/privacy.pdf>.

**Copyright:** All materials from Carters are copyrighted and all rights are reserved. Please contact us for permission to reproduce any of our materials. All rights reserved.

**Disclaimer:** This is a summary of current legal issues provided as an information service by Carters Professional Corporation. It is current only as of the date of the summary and does not reflect subsequent changes in the law. The summary is distributed with the understanding that it does not constitute legal advice or establish the solicitor/client relationship by way of any information contained herein. The contents are intended for general information purposes only and under no circumstances can be relied upon for legal decision-making. Readers are advised to consult with a qualified lawyer and obtain a written opinion concerning the specifics of their particular situation.

**CARTERS PROFESSIONAL CORPORATION**  
**SOCIÉTÉ PROFESSIONNELLE CARTERS**

**PARTNERS:**

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

tcarter@carters.ca

(Counsel to Fasken Martineau DuMoulin LLP)

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

janebr@carters.ca

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

mwhite@carters.ca

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

kcooper@carters.ca

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

tman@carters.ca

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

jdemczur@carters.ca

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

estheroh@carters.ca

**ASSOCIATES:**

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

jleddy@carters.ca

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

bwk@carters.ca

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

nclaridge@carters.ca

Ryan Prendergast B.A., LL.B.

rprendergast@carters.ca

Colin J. Thurston B.A., J.D.

cthurston@carters.ca

**COUNSEL:**

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

blong@carters.ca

211 Broadway, P.O. Box 440  
Orangeville, Ontario, Canada L9W 1K4  
Tel: (519) 942-0001  
Fax: (519) 942-0300

117 Centrepointe Drive, Suite 124  
Ottawa, Ontario, Canada K2G 5X3  
Tel: (613) 235-4774  
Fax: (613) 235-9838

2 Robert Speck Parkway, Suite 750  
Mississauga, Ontario, Canada, L4Z 1H8  
Tel: (905) 306-2791  
Fax: (905) 306-3434

TD Canada Trust Tower  
161 Bay Street, 27th Floor, PO Box 508  
Toronto, Ontario, Canada M5J 2S1  
Tel: 416-675-3766  
Fax: 416-576-3765