

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

APRIL 2008 ISSUE

SECTIONS

Recent Publications and News Releases	2
In the Press	9
Recent Events and Presentation Materials	9
Upcoming Events and Presentations	10
Contributors	11
Acknowledgements, Errata and other Miscellaneous Items	13

HIGHLIGHTS

CRA Consultation Paper for a Proposed Policy on Fundraising by Registered Charities
CRA Levies Penalty and Suspension to Adath Israel Congregation
Further Update on ICAN
CRA News
Strategies for Protecting Charitable Assets Through Multiple Corporate Structures
Donation Tax Shelter Sued in Class Action
CRA Updates List of Eligible Donees Outside Canada
Revocation of Charitable Registration Upheld
Government Seeks Submissions on Final Consultation Paper for Modernization Corporations Act
The Impact of Anti-terrorism Legislation on Charities in Canada: The Need for Balance

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

CRA Consultation Paper for a Proposed Policy on Fundraising by Registered Charities

by Terrance S. Carter, assisted by Kimberley A. LeBlanc in Charity Law Bulletin No. 138, April 23, 2008.

As a result of a growing demand from the media and the general public for more accountability from charities concerning the quantum of fundraising expenses, on March 31, 2008, Canada Revenue Agency (“CRA”) released a consultation paper regarding the preparation of a proposed policy on fundraising by registered charities (“Fundraising Policy”). The stated objective of the Fundraising Policy is to replace the previous CRA policy statement “Applicants that are Established to Hold Periodic Fundraisers” and to provide all registered charities with information pertinent to the use of resources for fundraising and the limits imposed by law. Specifically, the Fundraising Policy aims to assist charities by explaining how to distinguish between fundraising and other expenditures; clarifying how to classify and report activities intended to both raise funds and advance charitable programming; explaining when fundraising activities may preclude registration or result in revocation of registration; and explaining what factors are considered by CRA when assessing whether the fundraising undertaken puts a charity’s registration status at risk.

CRA is encouraging charities, government departments, the general public and individuals involved in the charitable community to submit any comments they might have in relation to the Fundraising Policy, and will consider all submissions received by June 30, 2008.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb138.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb138.htm>

CRA Levies Penalty and Suspension to Adath Israel Congregation

by Karen J. Cooper, assisted by Kimberley A. Cunningham-Taylor.

On March 12, 2008, CRA announced that it had levied a penalty of \$499,055 to Adath Israel Congregation (“Adath”), a registered charity under the *Income Tax Act* (the “ITA”). On March 19, 2008, CRA announced that it had also issued a Notice of Suspension to Adath for a period of one-year, commencing March 19, 2008.

As a result of the 2004 Budget, the CRA was provided with new authority to impose intermediate sanctions, including suspension and levying penalties, on registered charities effective for taxation years

beginning after March 22, 2004. The penalty appears to be the first imposed under the intermediate sanctions and the notice of suspension is only the second issued under the new intermediate sanctions.

In this instance, the penalty imposed was pursuant to subsection 188.1(9) of the ITA on the basis that donation receipts issued by Adath contained false information. Adath's tax receipting privileges and qualified donee status were suspended pursuant to clause 188.2(1)(c) on the basis that a penalty greater than \$25,000 under subsection 188.1(9) was levied.

There is no indication from CRA with respect to whether or not it will immediately seek revocation of Adath's charitable status, as it has done in the case of ICAN discussed below.

For more information on the penalty and suspension, see:

<http://www.cra-arc.gc.ca/ebsi/haip/srch/sec/SrchInput01Validate-e> and
<http://www.cra-arc.gc.ca/ebsi/haip/srch/sec/SrchInput01Validate-e>.

For more information concerning the guidelines for applying the intermediate sanctions for charities, See *Charity Law Bulletin* 117 entitled "Guidelines for Applying the New Intermediate Sanctions for Charities," available at www.charitylawbulletin.ca.

Further Update on ICAN

by Karen J. Cooper, assisted by Kimberley A. Cummington-Taylor.

Previous *Charity Law Updates* have reported on the progress of the dispute between ICAN and Canada Revenue Agency ("CRA") concerning CRA's suspension of ICAN's charitable receipting privileges and its intention to revoke the charitable status of ICAN (see the November 2007, January 2008, and March 2008 issues of *Charity Law Update*, available at <http://www.carters.ca>).

On December 3, 2007, the Minister of National Revenue issued a notice of intention to revoke ICAN's registration as a charity, which does not become effective until a Notice of Revocation is published in the Canada Gazette. The publication of the Notice of Revocation is usually deferred for a period of at least thirty (30) days after the notice of intention to revoke is issued in order to allow the affected organization the time to challenge the revocation and to seek an extension of the deferment period through an application to the Federal Court of Appeal.

The Federal Court of Appeal dismissed ICAN's motion seeking deferment on April 2, 2008, on the basis that a review of the record before the Court disclosed "no basis for concluding that ICAN will suffer

irreparable harm from the loss of receipting privileges after the termination of the Minister's suspension." The Court further stated that even if it had found irreparable harm, the balance of convenience favours the Minister in this instance, as it is reasonable for the Minister to attempt to safeguard the integrity of the charitable sector by "carefully scrutinizing tax shelter schemes involving charitable donations of property and, where there are reasonable grounds to believe that the property has been overvalued, by taking appropriate corrective action."

For more information, see the ruling in *International Charity Association Network (ICAN) v. Canada (National Revenue)* (2008 FCA 114) A-574-07, Date: April 2, 2008 at <http://decisions.fca-caf.gc.ca/en/2008/2008fca114/2008fca114.html>.

CRA News

By Jacqueline M. Demczur, assisted by Kimberley A. Cunnington-Taylor.

Compliance Refund Hold Legislation Applied to Non-Profit Organizations

Starting on April 1, 2008, CRA will apply the compliance refund hold legislation to non-profit organizations and other corporate entities that are exempt from paying federal income tax under subsection 149(1) of the *Income Tax Act*, including municipalities, universities, schools, hospitals, federal crown corporations, and Indian band councils.

The compliance refund hold legislation requires CRA to withhold the payment of rebates and refunds, such as GST rebates, until all required returns under the *Income Tax Act*, the *Excise Tax Act*, the *Excise Act, 2001*, and the *Air Travellers Security Charge Act* have been filed.

CRA implemented an administrative position to ease the administrative burden for numerous corporate entities that are exempt from paying federal income tax under subsection 149(1) of the *Income Tax Act* and have not filed their required corporation income tax (T2) return in previous years. The above-noted corporate entities will not have their refunds or rebates held for outstanding T2 returns with a fiscal period ending on or before March 31, 2008. This administrative position is for purposes of the automatic refund hold only and does not alleviate their legislative responsibility to file their annual corporate tax return.

However, failure by these entities to file T2 returns by their due dates for the taxation years ending April 1, 2008 and onward will result in a compliance refund hold on their refunds or rebates. The compliance

refund hold provisions have no application to registered charities, among others, as they are not required to file T2 returns.

For more information, see the fact sheet at:

<http://www.cra-arc.gc.ca/newsroom/factsheets/2008/apr/fs080401-e.html>.

Donate Wisely and Avoid Fraud

On March 31, 2008, CRA published a news release giving tips to charitable donors about how to avoid fraud in charitable donations. CRA suggests that, to avoid fraud, donors should learn about the organization requesting the donation, confirm that the organization is legitimate before donating, and then take action if the donor suspects fraud or other suspicious behaviour.

For more information, see the news release at: <http://www.cra-arc.gc.ca/tax/charities/donors/alert/1-e.html>.

CRA Guide on Auditing Charities Updated

CRA has updated its guide regarding auditing charities effective March 31, 2008. This guide provides information about why CRA audits charities and how it completes an audit. It also explains what a charity can expect from an audit. With an increase in the number of CRA auditors and the wide range of potential measures available to CRA where a charity is found to be in non-compliance with the *Income Tax Act* (Canada), this guide will serve as a helpful resource.

The updated guide can be found at: <http://www.cra-arc.gc.ca/E/pub/tg/t4118/README.html>

Strategies for Protecting Charitable Assets Through Multiple Corporate Structures

By Terrance S. Carter for the Canadian Institute, March 31, 2008.

In Canada, directors of charities have a fiduciary duty to manage and protect charitable assets in order to apply those assets to their stated charitable purpose. Directors of a charity must therefore be proactive in identifying the risks to charitable property and must take appropriate steps to protect charitable property from those risks. One such risk is a charity's exposure to liability where a member or employee of the charity or an entity affiliated with the charity is found liable for damages in a lawsuit. Recent case law has affirmed that charities and non-profit corporations are not immune from liability in such instances simply because of their non-profit or charitable status. Directors of charitable organizations need to be just as diligent and proactive as for-profit corporations in this regard.

This paper briefly discusses areas of liability which charitable and non-profit organizations may face exposure to and need to be aware of, including vicarious liability and cross-over liability. The paper then discusses strategies in containing those liabilities and protecting assets through the use of multiple corporate structures. The three main types of multiple corporate structures are discussed: parallel operating charities, parallel foundations and umbrella associations. In addition, the paper reviews how, in using a multiple corporate structure, a governing organization can co-ordinate and standardize the operations of the separately incorporated member organizations by way of contractual and/or licensing mechanisms, provided that an arm's length relationship is maintained in the day to day operations of the corporations within the multiple corporate structure.

Read More:

[PDF] <http://www.carters.ca/pub/article/charity/2008/tsc0331.pdf>

Donation Tax Shelter Sued in Class Action

by Karen J. Cooper, assisted by Kimberley A. Cunnington-Taylor.

The CRA has issued many warnings concerning donation tax shelters. It has stated that it will not only investigate the tax shelter and the promoters of the tax shelter, but may, in certain circumstances, audit the donors and disallow donations claimed by the donors. This is the situation involving the Banyan Tree Foundation Gift Program ("Banyan Tree"). CRA has investigated this donation tax shelter and is in the process of disallowing donation tax receipts claimed by donors for the period between 2003 (when Banyan Tree began operating) to 2007. A group of donors who participated in Banyan Tree has decided to look to the promoters of Banyan Tree to recover any losses they may suffer as a result of the CRA reassessments and has launched a class action law suit in this regard. A Statement of Claim was issued in the Ontario Superior Court of Justice in Toronto on February 27, 2008 claiming damages for breach of contract and negligence relating to Banyan Tree. According to the information available on the website of legal counsel representing the donors, the Statement of Claim, which contains allegations which have yet to be proven in Court, alleges that a group of companies, including Banyan Tree Foundation, developed, promoted, sold and administered a gift program whereby donors borrowed money to make charitable donations in order to receive charitable donation receipts and tax credits. The donors borrowed almost all of the funds donated and actually paid in cash only a small portion of the total donation amounts.

For more information about the law suit itself, see:

<http://www.classactionlaw.ca/content/claims/Rochester/Rochester.htm>

For information about tax shelters, see the Donor Alert section of CRA's website at:

<http://www.cra-arc.gc.ca/tax/charities/donors/alert/menu-e.html>

CRA Updates List of Eligible Donees Outside Canada

by Terrance S. Carter, assisted by Derek B. Mix-Ross.

The *Income Tax Act* allows a corporation to claim a tax deduction, and an individual to claim a tax credit, for gifts made to a select number of charitable organizations outside Canada each year as part of the definition of qualified donees under the *Income Tax Act*. To qualify, the foreign charitable organization must have received a gift from Her Majesty in right of Canada (i.e. the federal government or its agents) within a specified time period (see CRA Circular 84-3R5 below for more information). The Canada Revenue Agency (CRA) maintains a list of charitable organizations outside Canada to which Her Majesty in right of Canada has made a gift. The list is updated if the government department or agency that makes an initial or subsequent gift to a foreign charitable organization on behalf of Her Majesty in right of Canada provides the CRA with details about the gift. The list was recently updated as of March 3, 2008, and is now available online at: <http://www.cra-arc.gc.ca/E/pub/tp/ic84-3r5-attach/>.

For more information, consult CRA's publication, "IC84-3R5, Gifts to Certain Charitable Organizations Outside Canada" at: <http://www.cra-arc.gc.ca/E/pub/tp/ic84-3r5/>.

Revocation of Charitable Registration Upheld

by Karen J. Cooper, assisted by Kimberley A. Cunningham-Taylor.

In 2001, the Minister of National Revenue revoked the charitable registration of Animal Rescue Missions of Canada Inc. ("Animal Rescue Missions") for failure to file the prescribed returns. Animal Rescue Missions applied for re-registration as a charity, which application was refused. Animal Rescue Missions then appealed the refusal of re-registration to the Federal Court of Appeal. On April 1, 2008, in an oral decision, the Federal Court of Appeal dismissed the appeal and upheld the Minister's decision. The Federal Court of Appeal found that in making its decision to refuse re-registration of Animal Missions, the Minister was entitled to rely on the fact that Animal Rescue Missions had failed to remedy its past failures to file returns.

The case may be found at www.canlii.org [*Animal Rescue Missions of Canada Inc. v. Canada Customs and Revenue Agency*], 2008 FCA 115 (CanLII).

Government Seeks Submissions on Final Consultation Paper for Modernization of the Corporations Act

by Terrance S. Carter, assisted by Derek B. Mix-Ross.

As discussed in *Charity Law Bulletin No. 120*, the Ontario Government has undertaken a project to review and modernize the Ontario *Corporations Act* (OCA) in order to develop a new legal framework to govern the structure and activities of charities and not-for-profit corporations.

The current OCA provides the statutory framework governing the creation, governance, and dissolution of not-for-profit corporations, including charitable corporations. The original version of the OCA was enacted in 1907 and has not been substantially revised since 1953. During the 55 year intervening period where there has been no substantial change to the OCA, the not-for-profit sector itself has experienced tremendous change. As such, the legislation is in much need of reform, and it is hoped that the Ontario Government's project to modernize the OCA will facilitate a legal structure that will equate with the actual needs of today's charities and not-for-profit organizations.

To date, the Ministry of Government and Consumer Services has released three Consultation Papers to solicit public comments and suggestions regarding reform of this legislation. The deadlines for the first two Consultation Papers have already passed. However, interested persons have until May 31, 2008 to respond to the third and final Consultation Paper, available at http://www.gov.on.ca/mgs/en/AbtMin/STEL02_047145.html.

Readers who are interested in providing their input, views, and feedback on the issues raised in the consultation paper should be aware that they “are not restricted to consideration of only the questions in [the Consultation Paper]”, as the Ministry is interested in any other perspectives that they feel are appropriate.

For more information, see:

- The Ministry of Government and Consumer Services, “Modernizing the Ontario *Corporations Act*”: <http://www.gov.on.ca/mgs/en/AbtMin/198247.html>
- Submissions of the Joint Working Group of the Ontario Bar Association on Consultation Papers 1 and 2: http://www.oba.org/en/pdf/OBA_Phase3_bus_law_modernization_Paper1.pdf; http://www.oba.org/en/pdf/OBA_Phase3_bus_law_modernization.pdf
- Charity Law Bulletin No. 120, “Comments on a Consultation Paper for Reform of the *Corporations Act* (Ontario)”: <http://www.carters.ca/pub/bulletin/charity/2007/chylb120.htm>

The Impact of Anti-terrorism Legislation on Charities in Canada: The Need for Balance

by Terrance S. Carter, assisted by Sean S. Carter and Nancy E. Claridge, for the University of Iowa Provost's Forum on International Affairs 2008: Counter-Terrorism and Civil Society, April 19, 2008.

This paper is an updated version of a paper that was originally submitted to the Air India Inquiry in October 2007 dealing with the impact of Canada's anti-terrorism legislation on charities and the need to develop an appropriate balance between the states interest in security and a charities ability to operate. This updated paper was presented at the University of Iowa Provost's Forum On International Affairs 2008: Counter-Terrorism And Civil Society, April 19, 2008, and includes a section on the practical implications of compliance for charities in Canada.

Read More:

[PDF] <http://www.carters.ca/pub/article/charity/2008/tsc0419.pdf>

IN THE PRESS

Karen Cooper interviewed on Friday Market Monitor, AM 580 CFRA in Ottawa, Friday, April 18, 2008 to discuss the Ecological Gifts Program. A podcast of the interview can be accessed online at the link below.

Friday Market Monitor, April 18, 2008.

[Link] <http://www.cfra.com/podcasts/default.asp>

Budget Enhances Incentives for Charitable Giving by Theresa Man, Terrance Carter and Derek Mix-Ross.

The Lawyers Weekly, Volume 27 No. 45, April 4, 2008.

[PDF] <http://www.carters.ca/news/2008/lawyerwky/tlmtsc0404.pdf>

Tax Efficient Giving by Theresa L.M. Man.

Sage Investor from CIBC Wood Gundy, Spring 2008: Focus on Giving Back.

[PDF] http://www.carters.ca/news/2008/cibc/tlm_spring08.pdf

RECENT EVENTS AND PRESENTATION MATERIALS

Institutional Liability for Sexual Assault, Abuse & Harassment-Proven Strategies for Managing Risk, Mitigating Liability and Litigating Claims, hosted by The Canadian Institute, was held in Toronto, Ontario, on March 31, 2008, with Terrance S. Carter presenting "Strategies for Protecting Charitable Assets Through Multiple Corporate Structures."

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tsc0331.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tsc0331.pdf>

[Paper] <http://www.carters.ca/pub/article/charity/2008/tsc0331.pdf>

The Association for Healthcare Philanthropy Canada Regional Conference was held in Halifax, Nova Scotia, with Terrance S. Carter presenting “Charity Law Highlights: The Past Year in Review”, on April 14, 2008.

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tsc0414.htm>
[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tsc0414.pdf>

Land Owners in Peel Watershed was hosted by the Region of Peel, Credit Valley Conservation Authority and Caring for the Moraine in Caledon, Ontario, on April 15, 2008, with Terrance S. Carter presenting “Considerations in Creating Endowed Gifts.”

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tsc0415.htm>
[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tsc0415.pdf>

University of Iowa Provost's Forum on International Affairs was held on the campus of the University of Iowa in Iowa City from April 18-20, 2008, and included a presentation by Terrance S. Carter on “The Impact of Anti-terrorism Legislation on Charities in Canada: The Need For Balance.”

[Paper] <http://www.carters.ca/pub/article/charity/2008/tsc0419.pdf>

UPCOMING EVENTS AND PRESENTATIONS

The 15th Annual CAGP-ACPDPTM Conference is being held in Vancouver B.C. from April 23 - 25, 2008, will include the following presentations:

“Special Consideration in Gift Planning for Religious Charities” by Terrance S. Carter;
“Considerations in Cross-Border Giving Between Canada and the U.S.” by Theresa L.M. Man with Dennis Waller of the American Cancer Society;
“Tax, Tips and Traps for Gift Planners” by Edgar Frechette of Fasken Martineau;
“Gifts of Land – Changing Ground Rules!” by Karen J. Cooper of Carters, with Carla Funk of the Land Conservancy of British Columbia and Nora Layard of the Green Legacies Project; and
“The Elderly Donor” by M. Elena Hoffstein & Helen Low of Fasken Martineau.

Details available at http://www.cagp-acpdp.org/en/education/national_conference.aspx.

CAGP-ACPDPTM South Saskatchewan RoundTable and LEAVE A LEGACY™ are launching LEAVE A LEGACY™ month with a kick-off breakfast and full-day workshop on Thursday, May 1, 2008, in Regina, Saskatchewan, with Terrance Carter as the feature lunch speaker presenting “Charity Law Update – Updating Charities and Not-for-Profit Organization on Recent Legal Developments,” as well as a morning session entitled “Due Diligence Issues for Charities: A Proactive Approach.”

Details available at

http://www.leavealegacy.ca/program/events/south_saskatchewan_kicks_off_leave_a_legacy_month/

2008 National Charity Law Symposium (CBA - OBA Joint program) Co-chaired by Terrance S. Carter and Linda Godel is being held in Toronto, Ontario, on Wednesday, May 7, 2008, and will include, among others, the following presentations:

“Taking the Government’s Shillings: Legal and Practical Issues” by Donald J. Bourgeois;

“Gifts of Environmentally Sensitive Land: What you Need to Know and How to Use Them” by Karen J. Cooper; and

“Gifts by Wills: The Essential Do’s and Don’ts” by M. Elena Hoffstein of Fasken Martineau.

Details available at <http://www.softconference.com/oba/eventdetails.aspx?CLE=yes&code=08CHA0507J>

Hospitals and Foundations Seminar Series- Healthcare Philanthropy: Check-up 2008 is being hosted by Fasken Martineau DuMoulin LLP and Carters Professional Corporation on Wednesday, May 28, 2008, at The Estates of Sunnybrook in Toronto, Ontario.

Details will soon be available at www.charitylaw.ca.

CONTRIBUTORS



Nancy E. Claridge – Called to the Ontario Bar in 2006 after articling with the firm, Ms. Claridge joins Carters to practice in the areas of charity, corporate and commercial law, in addition to being the firm’s research lawyer and assistant editor of *Charity Law Update*. After obtaining a Masters degree, she spent several years developing legal databases for LexisNexis Canada, before attending Osgoode Hall Law School where she was a Senior Editor of the *Osgoode Hall Law Journal* and Editor-in-Chief of the *Obiter Dicta* newspaper, and was awarded the Dean’s Gold Key Award and Student Honour Award.



Terrance S. Carter – Managing Partner, Terrance practices primarily in the area of charity and not-for-profit law and is counsel to Fasken Martineau DuMoulin LLP. Mr. Carter is a member of Canada Revenue Agency’s Technical Issues Group, past member of CRA’s Charities Advisory Committee, past Chair of the National Charity and Not-for-Profit Section of the Canadian Bar Association, and has been recognized as a leading expert in Canada by *Lexpert* and *Best Lawyers in Canada*. Mr. Carter is also editor of www.charitylaw.ca, www.churchlaw.ca and www.antiterrorismlaw.ca, and a consulting editor of *Charities Legislation and Commentary* 2007 Ed.



Sean S. Carter – A third year law student, having obtained his Bachelor of Arts in Political Science and Philosophy from the University of Toronto, Sean has gained valuable experience as research assistant with Fasken Martineau DuMoulin LLP, as well as at Carters, with considerable experience writing on anti-terrorism law, including publications in *The International Journal of Not-for-Profit Law*, *The Lawyers Weekly*, *Charity Law Bulletin* and the *Anti-Terrorism and Charity Law Alert*.



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).



Kimberley A. Cunnington-Taylor – Having obtained her LL.B from the University of Ottawa, Kim is currently articling with the Ottawa office of Carters. Kim participated in the 2006 Canadian Corporate/Securities Law Moot Competition in a team of four representing the University of Ottawa, placing 2nd overall in the factum in a field of 9 teams, and was also the tutor and peer advisor for first year mature students. Prior to law school, Kim worked with a national law firm as a law clerk, specializing in business law, tax, and not-for-profit law.



Jacqueline M. Demczur – A partner with the firm, Ms. Demczur practices in charity and not-for-profit law, including 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. Mrs. Demczur is also a regular speaker at the annual *Church & Charity Law™ Seminar*.



Kimberley A. LeBlanc - Kimberley graduated from Osgoode Hall Law School, and is articling with Carters. Kim has participated in a number of volunteer programs, including Best Buddies Canada, the Canada Revenue Agency's Community Volunteer Income Tax Program at Queen's University, and ARCH: A Legal Resource for Persons with Disabilities, as well as with Pro Bono Students Canada's Family Law Project at Osgoode, where she later became the school's Project Coordinator for the 2006 – 2007 program.



Theresa L.M. Man – A partner with Carters, Mrs. 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 regular speaker at the annual *Church & Charity Law™ Seminar*, Mrs. 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*.



Derek B. Mix-Ross - A graduate of the University of Western Ontario Faculty of Law, Derek received the Janet Stewart Award in Immigration and Refugee Law, was active in the mooting program and received a CALI Award for Excellence while studying on exchange at Southwestern Law School in Los Angeles. Currently articling with Carters, Derek also gained experience as a summer research student with the firm in 2005 and 2006 and contributed to articles for *The Lawyers Weekly*, the *Charity Law Bulletin* and the *Church Law Bulletin*.

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 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
Affiliated With Fasken Martineau DuMoulin LLP

Terrance S. Carter B.A., LL.B.
(Counsel to Fasken Martineau DuMoulin LLP)
Jane Burke-Robertson B.Soc.Sci., LL.B.
Mervyn F. White B.A., LL.B.
Karen Cooper, B.Soc.Sci., LL.B., LL.L., TEP
Jeremiah A. Eastman, B.A., LL.B.
Theresa L.M. Man B.Sc., M.Mus., LL.B.
Jacqueline M. Demczur B.A., LL.B.
Esther S.J. Oh B.A., LL.B.
U. Shen Goh LL.B., LL.M.
D. Ann Walters B.A., LL.B.
Nancy E. Claridge B.A., M.A., LL.B.
Paula J. Thomas B.A., LL.B.
COUNSEL:
Bruce W. Long B.A., LL.B.
Donald J. Bourgeois B.A., LL.B.

tcarter@carters.ca
janebr@carters.ca
mwhite@carters.ca
kcooper@carters.ca
jeastman@carters.ca
tman@carters.ca
jdemczur@carters.ca
estheroh@carters.ca
sgoh@carters.ca
awalters@carters.ca
nclaridge@carters.ca
pthomas@carters.ca
blong@carters.ca
dbourgeois@carters.ca

Main Office

211 Broadway, P.O. Box 440
Orangeville, Ontario, Canada L9W 1K4
Tel: (519) 942-0001
Fax: (519) 942-0300
Toll Free: (877) 942-0001

Mississauga Office

2 Robert Speck Parkway, Suite 750
Mississauga, Ontario, Canada, L4Z 1H8
Tel: (905) 306-2791
Fax: (905) 306-3434
Toll Free: (877) 942-0001

Ottawa Office

70 Gloucester Street
Ottawa, Ontario, Canada
Tel: (613) 235-4774
Fax: (613) 235-9838
Toll Free: (866) 388-9596

info@carters.ca

Meeting Locations by Appointment

Toronto Dominion Bank Tower, Suite 4200
Toronto, Ontario, Canada
(416) 675-3766

100 Fullarton Street
London, Ontario, Canada
(519) 937-2333

59 Woolwich Street
Guelph, Ontario
(519) 838-2004

2100 - 1075 West Georgia Street
Vancouver, British Columbia
(877) 942-0001

www.carters.ca
www.charitylaw.ca
www.churchlaw.ca
www.antiterrorismlaw.ca