

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

NOVEMBER 2008 ISSUE

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2008 Annual Church & Charity Law™ Seminar Materials Now Available

Ottawa Region Charity Law Seminar

Hosted by Carters Professional Corporation in Ottawa, Ontario.

Wednesday, February 11, 2009.

Will be held at Arlington Woods Free Methodist Church in Nepean. More details available soon.

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

The Canada Revenue Agency Introduces a New Registered Charity Information Return for Fiscal Periods Ending On or After January 1, 2009

Prepared by and published at the request of Charities Directorate, Canada Revenue Agency.

The CRA's new *Registered Charity Information Return* package, which includes Form T3010B (09), *Registered Charity Information Return*, Form T1235 (09), *Directors/Trustees and Like Officials Worksheet*, and Form T1236 (09), *Qualified Donees Worksheet/Amounts Provided to Other Organizations*, is to be used when filing annual information returns for **fiscal periods ending on or after January 1, 2009, only**.

For fiscal periods ending on or before **December 31, 2008**, registered charities must continue to use Form T3010A (05), with accompanying Forms T1235 and T1236. Returns filed on the wrong form will be returned with requests to file on the right form.

The *Registered Charity Information Return* is now comprised of a simple core form with topic-related schedules. The CRA anticipates that the new form will reduce the filing burden for smaller charities. It will also provide the public with more meaningful information about registered charities, allowing them to make better informed donor decisions.

All CRA forms and publications are available on the CRA's Web site at www.cra.gc.ca/tx/chrts/formspubs/menu-eng.html, or by calling 1-800-267-2384.

L'Agence du revenu du Canada (ARC) lance une nouvelle Déclaration de renseignements des organismes de bienfaisance enregistrés pour les exercices financiers prenant fin le 1er janvier 2009 ou après

Préparé et publié à la demande de la Direction des organismes de bienfaisance, Agence du revenu du Canada.

La nouvelle trousse de *Déclaration de renseignements des organismes de bienfaisance enregistrés* de l'ARC, qui comprend les formulaires T3010B (09) – *Déclaration de renseignements des organismes de bienfaisance enregistrés*, T1235 (09) – *Feuille de travail – Administrateurs, fiduciaires et autres responsables* et T1236 (09) – *Feuille de travail – Donataires reconnus/Montants fournis aux autres organismes*, doit uniquement être utilisée pour produire les déclarations de renseignements annuelles pour **les exercices financier se terminant le 1^{er} janvier 2009 ou après**.

Les organismes de bienfaisance enregistrés dont les exercices financiers se terminent d'ici le **31 décembre 2008** doivent continuer d'utiliser le formulaire T3010A, de même que les formulaires T1235 et T1236 qui l'accompagnent. Si un organisme produit une déclaration en utilisant le mauvais formulaire,

on le lui retournera, accompagné d'une demande de production de la déclaration à l'aide du bon formulaire.

La *Déclaration de renseignements des organismes de bienfaisance enregistrés* est désormais composée d'un seul formulaire principal accompagné d'annexes portant sur un sujet précis. L'ARC s'attend à ce que le nouveau formulaire réduise le fardeau de production des organismes de bienfaisance de petite taille. Il fournira également au public des renseignements plus pertinents sur les organismes de bienfaisance enregistrés, ce qui permettra également aux donateurs de prendre des décisions mieux éclairées en matière de don.

Vous trouverez l'ensemble des formulaires et publications de l'ARC dans le site Web au www.arc.gc.ca/tx/chrts/formspubs/menu-fra.html, ou en nous téléphonant au 1-888-892-5667.

Employee or Independent Contractor? Be Aware of the Risks

by Barry W. Kwasniewski in Charity Law Bulletin No. 148, November 26, 2008.

In difficult economic times, charities and not-for-profit organizations may be faced with reduced revenue and may be considering opportunities to reduce their costs by examining alternative employment arrangements. One alternative is to hire workers on contract and classify those workers as "independent contractors", and not employees. However, organizations must be cautious in classifying workers as either independent workers or employees, as there are potential legal consequences arising from an incorrect classification. This *Charity Law Bulletin* reviews the classifications and potential consequences of an incorrect classification.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb148.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb148.htm>

Deregistration Of Registered Charities Involved With Donation Tax Shelters

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

Following the series of revocation by Canada Revenue Agency (CRA) of the registered status of the two registered charities and a RCAA involved in donation tax shelters referred to in the October 2008 issue of *Charity Law Update*, two additional registered charities were de-registered as a result of their involvement with donation tax shelters.

Choson Kallah Fund of Toronto

Effective November 1, 2008, the charitable status of the Choson Kallah Fund of Toronto (Fund) was revoked by CRA. CRA's news release on November 3, 2008, indicates that CRA's audit identified that the Fund's original purpose in providing funding for relief of poverty to impoverished individuals was

sidetracked by operating primarily or collaterally for the purpose of furthering a tax shelter donation arrangement.

Prior to the revocation, the Minister of National Revenue issued a notice of intention on December 21, 2007 to revoke the charitable status. The revocation does not become effective until a Notice of Revocation is published in the Canada Gazette, which is usually deferred for at least thirty days after the notice of intention to revoke is issued in order to allow the affected organization time to challenge the revocation and to seek an extension of the deferment period through an application to the Federal Court of Appeal. The Court dismissed the Fund's motion seeking deferment on October 17, 2008, because the Fund failed to establish that it will suffer irreparable harm from the loss of receipting privileges. The Court found it unable to conclude that "the receipt of donations at levels lower than those received by the Fund in prior years would have any impact upon the Fund, other than enabling it to distribute a smaller amount of money to needy persons." For more information, see the ruling in *Choson Kallah Fund of Toronto v. Canada (National Revenue)* (2008 FCA 311) A-38-08, October 17, 2008 at <http://decisions.fca-caf.gc.ca/en/2008/2008fca311/2008fca311.html>.

According to an article in the *Globe & Mail* on November 4, 2008, the Fund received donations of malaria and anti-parasitic drugs bought at low prices overseas, and issued receipts to donors at the higher Canadian retail value. CRA took the position that such an arrangement had become an end in and of itself and was a secondary purpose of the Fund. CRA's audit identified that the Fund had willingly lent its name and tax receipting privileges to the tax shelter in exchange for monetary compensation. In this regard, the Fund was compensated for a set fee of 0.05% of all donation receipts issued (after deducting expenses). During the years under review, the Fund issued more than \$177 million in tax receipts.

Pinnacle Foundation

Effective November 15, 2008, CRA revoked the charitable registration of the Pinnacle Foundation (Pinnacle) in Vancouver. Pinnacle's website indicates that its goals were to assist social and cultural institutions in health and fitness, education and the arts, and to provide Canadian communities with the necessary support to meet new challenges; and to encourage and promote generosity and voluntary action. CRA's news release on November 17, 2008 indicates that Pinnacle's sole activity during the audit period was its participation in a tax shelter donation arrangement, with no charitable activities other than making a number of gifts to qualified donees. According to an article in *The Vancouver Sun* on November 18, 2008, Pinnacle is involved in a gifting trust arrangement involving the right to use condominium units in a resort in the Bahamas. CRA takes the position that the primary purpose of Pinnacle is to support and promote the donation arrangement. In this regard, CRA indicates that Pinnacle's involvement with the donation arrangement resulted in Pinnacle receiving \$20,253 in rental

income from timeshare units in 2004, and gifting approximately \$18,000 to qualified donees in 2005, despite issuing donation receipts for cash and property in excess of \$6.7 million.

Highlights of CRA's Report on Small and Rural Charities

by Terrance S. Carter, assisted by Pamela Shin in Charity Law Bulletin No. 149, November 27, 2008.

On June 27, 2008, Canada Revenue Agency ("CRA") released a significant 48-page report entitled *Small and Rural Charities: Making a Difference for Canadians* ("Report"). This Report is the result of consultations undertaken by CRA and is a collaborative effort by CRA and members of small and rural charities. These smaller charities are often located in isolated or rural communities and face a unique set of challenges that may make it difficult for them to meet their compliance obligations under the *Income Tax Act* (Canada) ("ITA"). In this Report, CRA has made specific commitments to small and rural charities in the hope of assisting them in meeting and reducing the compliance burdens, as well as providing important information about the voluntary sector in Canada. This *Charity Law Bulletin* provides the key highlights and findings from this important Report. For more information, see *Small and Rural Charities: Making a Difference for Canadians*, available online from CRA's website at <http://www.cra-arc.gc.ca/E/pub/tg/rc4457/README.html>.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb149.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb149.htm>

Thoughts on Child Protection Policies: How to Make Them Work for Your Charity

by Esther S.J. Oh, assisted by Pamela Shin in Church Law Bulletin No. 23, November 27, 2008

Every organization hopes that it will never have to encounter any incidents of child abuse that has occurred through one of its programs. However, due to developing case law, as well as a number of tragic, high-profile incidents of child abuse that were committed at church and/or charitable institutions, child protection issues are now of a primary concern within the charitable and non-profit sectors. For these reasons, all churches, charities, and non-profit organizations that carry out programs involving children or youth should give serious consideration to implementation of a child protection policy if it has not yet done so.

This *Church Law Bulletin* begins with some general comments concerning why church and charities should implement child protection procedures, followed by an overview of the legislation that applies to organizations operating in the province of Ontario. What follows is a checklist of issues to be considered in developing a child protection policy in this regard. Please note that this *Bulletin* provides general guidelines and principles to be considered in establishing internal policies and procedures to protect children from potential abuse and is not intended to serve as legal advice on this topic. Any specific

questions that may arise on this topic should be reviewed with the assistance of legal counsel in order to ensure that any given concern is properly addressed in accordance with legal requirements.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/church/2008/chchlb23.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/church/2008/chchlb23.htm>

Donating the Temporary Use of a Cottage is not a Gift

by Karen J. Cooper, LL.B., LL.L., TEP.

In a recent technical interpretation (Document #2008-026772 dated November 12, 2008), CRA confirmed its position originally outlined in *Income Tax Technical News* No. 17 (April 26, 1999) that the gratuitous loan of property, including money or a cottage, is not a gift for purposes of sections 110.1 and 118.1 of the *Income Tax Act* since a loan does not constitute a transfer of property. However, it is possible for a charity to pay rent or interest on a loan of property and later accept the return of all or a portion of the payment as a gift, provided the return of the funds is voluntary. CRA requires that each transaction be separate and independent of the other in order for the ultimate return of the funds to qualify as a gift. CRA also indicates that the rent or interest payments in such circumstances would have to be included in the taxable income of the donor, thereby effectively negating the benefit of the donation tax receipt.

For more information, see *Income Tax Technical News* No. 17 at <http://www.cra-arc.gc.ca/E/pub/tp/itnews-17/README.html>. Unfortunately, the recent technical interpretation is only available through commercial subscription services or a direct request to CRA.

CRA Establishes Process to Receive Complaints Against Charities

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

The Compliance Division of the Charities Directorate (“Compliance Division”) has announced that it will accept anonymous complaints against registered charities. The Compliance Division requests that complainants provide it with the name and registration number of the charity along with detailed information in support of the complaint. Complaints can be sent to the Compliance Division by email (CharitiesComplianceDivisi.LPRA@cra-arc.gc.ca) or by regular mail (Charities Directorate, Canada Revenue Agency, Ottawa, Ontario K1A 0L5) or Toll Free at 1-800-267-2384. This new process initiated by CRA is a sobering reminder to all charities that an audit by the Compliance Division of the operations of a charity can now be initiated by something as simple as an anonymous telephone call or email complaint to the Compliance Division of CRA.

Timing of the Donation of Shares

by *Eduzzi A. Ofori, B.A., LL.B., and Karen J. Cooper, LL.B., LL.L., TEP.*

In a recent Tax Court of Canada decision, *Walsh et al v. H.M.Q.*, 2008 DTC 3897, the Court considered the issue of when a donation of shares was made to a private family foundation. Sean Walsh and Brett Walsh, the appellants made a charitable donation of shares, with a fair market value of about \$18 million to the Walsh Foundation (“Foundation”) in complex factual circumstances. It appears that on November 21, 1996, the time that the donation was alleged to have been made by the appellants, the foundation had been established, although it was only a shell foundation that the lawyer for the family had available to be used and numerous corporate steps remained to be accomplished in order to give the family control of the foundation. Notwithstanding this, the appellants instructed their broker on November 21, 1996 to transfer the shares to the foundation and there is some evidence that the broker had in fact begun the process on November 21, 1996. The Minister of National Revenue (“Minister”) reassessed the taxpayers in 1999, disallowing the donation, on the basis that the transfer of shares did not take place in 1996, but sometime after March 31, 1997. According to the Minister, the Registered Charity Information Return for the foundation filed for the fiscal period ended March 31, 1997, showed “amounts receivable from the founders, directors, and trustees of \$18 million” indicating that the shares were not actually received by the foundation as at March 31, 1997. Prior to trial, the Minister conceded that the donation took place in 1996, but argued that the actual date of the donation was December 4, 1996 and that, therefore, the amount of the donation should be reduced.

The main issue in the decision did not concern the timing of the donation, but procedural matters related to the Minister’s change in position. The Court allowed the appeal on the basis of the procedural problems and only commented on the timing issue. The Court expressed the view that the date of the donation was November 21, 1996, preferring the appellants’ testimony and uncontested evidence in the form of trading slips, over the Minister’s evidence. Because of the procedural issues and the complex facts involved in the case, it is not clear that the decision stands for more than the proposition that the determination of the date of a gift of shares will depend upon the particular facts and circumstances of the transaction. Details of the decision are available at <http://www.canlii.org/eliisa/highlight.do?language=en&searchTitle=Federal&path=/en/ca/tcc/doc/2008/2008tcc282/2008tcc282.html>.

Implementation of new identification and verification requirements delayed

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

The Law Society of Upper Canada, the body that governs lawyers and paralegals in Ontario, has delayed the implementation of its rigorous new client identification and verification requirements to December 31, 2008. These measures are intended to assist in preventing potential fraudulent or criminal activities.

Charities and not-for-profit organizations, as well as individuals, should be aware that effective December 31, 2008, lawyers (and paralegals) will be required to obtain certain client identification information when the lawyer is retained to provide professional services. This includes such information as the client's name, address, telephone number and occupation. Clients that are organizations will need to provide their business identification number, place of incorporation, general type of business and the identity of those individuals that are permitted to provide instruction to the lawyer. Lawyers will need to verify the identity of their clients if the lawyer receives, pays or transfers funds on behalf of the client, subject to certain exceptions. Verification will include obtaining and retaining reliable, independent source documents, data or information, i.e. driver's license, passports, etc. If there are no face-to-face meetings between the lawyer and client, the lawyer will be required to obtain an attestation as to the client's identity. These new rules will apply to existing clients, but only in relation to new matters commenced after December 31, 2008.

CRA Publications

by Karen J. Cooper, LL.B., LL.L., TEP.

CRA has recently released revised versions of the following:

Attachment to IC84-3R5, Gifts to Certain Charitable Organizations Outside Canada, available at <http://www.cra-arc.gc.ca/E/pub/tp/ic84-3r5-attach/README.html>;

RC4082 GST/HST Information for Charities, available at <http://www.cra-arc.gc.ca/E/pub/gp/rc4082/README.html>; and

RC4034 GST/HST Public Service Bodies Rebate - Includes Form GST66, available at <http://www.cra-arc.gc.ca/E/pub/gp/rc4034/README.html>.

Terrorism Concerns Cited as Reason for Denial of Charitable Status

by Terrance S. Carter, B.A., LL.B., and Sean S. Carter, B.A., LL.B.

An example of an applicant for charitable status being denied due primarily to terrorism concerns has recently come to light as a result of a front page *National Post* article dated November 20, 2008. The Tamil Rehabilitation Organization (Canada) ("TRO") was denied charitable status in June 2006 by Canada Revenue Agency ("CRA") in part because of plans to carry out humanitarian operations in parts of Sri Lanka an "area of conflict" under the control of the Liberation Tigers of Tamil Eelam ("LTTE"), a group listed under the *United Nations Suppression of Terrorism Regulations* ("UNSTR") and the "List of Entities" under ss. 83.05(1) of the Criminal Code. Though CRA noted efforts by the TRO to distance itself from organizations believed to have direct ties with the LTTE, CRA indicated that it believed that the TRO stills acts "as part of a network" supporting the operations of the LTTE.

In its reasons for denying charitable status to the TRO, CRA stated that it believed that the TRO's resources may end up in the hands of the LTTE or organizations controlled by it. This belief, if founded, would be the basis of terrorism financing or facilitation charges under the Criminal Code, asset freezing and forfeiture under the UNSTR and other legislation, or the controversial 'certificate' process under the *Charities Registration (Security Information) Act*. This situation highlights both the continuing prominence that anti-terrorism concerns have in the oversight of registered charities in Canada and provides insight into how Canada's anti-terrorism regime is being implemented.

2008 Annual Church & Charity Law™ Seminar Materials are Now Available

Recent Developments in the Law, Toronto, Ontario, Thursday, November 6, 2008.

The 2008 Annual *Church & Charity Law*™ Seminar, hosted by Carters Professional Corporation in Toronto on November 6, 2008, was sold out and attended by more than 620 members from the sector, including directors of charities, church leaders, government officials, accountants and lawyers. The seminar was designed to provide practical information to assist churches and charities in understanding and complying with recent developments in the law. The seminar has been held annually since 1994. All handouts and presentation materials are now available at the links below in the order as presented, with the web links being Power Point slide shows.

Seminar and Speaker Details and Acknowledgements

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

Highlights in Charity Law: The Year in Review

Terrance S. Carter, Carters Professional Corporation, Orangeville

[WEB] <http://www.carters.ca/pub/seminar/chrchl/2008/tsc1106.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchl/2008/tsc1106.pdf>

Charity, Business and Profit: A Contradiction in Terms?

Theresa L.M. Man, Carters Professional Corporation, Orangeville

[WEB] <http://www.carters.ca/pub/seminar/chrchl/2008/tlm1106.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchl/2008/tlm1106.pdf>

Incorporation of Churches and Charities: The Basics and Some Twists to Consider

Jacqueline M. Demczur, Carters Professional Corporation, Orangeville

[WEB] <http://www.carters.ca/pub/seminar/chrchl/2008/jmd1106.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchl/2008/jmd1106.pdf>

An Insurance Primer for Churches and Charities

Kenneth A. Hall, President, Robertson Hall Insurance, London, Ontario

[WEB] <http://www.carters.ca/pub/seminar/chrchl/2008/kah1106.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchl/2008/kah1106.pdf>

GST for Charities: A Primer

Karen J. Cooper, Carters Professional Corporation, Ottawa

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2008/kjc1106.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2008/kjc1106.pdf>

New Thoughts on Child Protection Policies: How to Make Them Work for Your Charity

Esther S.J. Oh, Carters Professional Corporation, Mississauga

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2008/eso1106.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2008/eso1106.pdf>

When Codes Collide: Codes of Conduct in Light of the Christian Horizons Decision

Edudzi Ofori and Barry Kwasniewski, Carters Professional Corporation, Ottawa

Terrance S. Carter, Carters Professional Corporation, Orangeville

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2008/bwkeo1106.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2008/bwkeo1106.pdf>

When Bad Things Happen to Good Charities: How to Avoid and Respond to Criminal Activity

Bruce W. Long, Carters Professional Corporation

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2008/bw11106.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2008/bw11106.pdf>

The New CRA Proposed Fundraising Policy: What It Means for Your Church or Charity

Teresa Douma, Senior Director, Legal Affairs, Canadian Council of Christian Charities, Elmira

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2008/td1106.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2008/td1106.pdf>

Canada Revenue Agency: Charities Directorate Update

Terry de March, Director General, Charities Directorate, Canada Revenue Agency

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2008/cra/td1106.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2008/cra/td1106.pdf>

CRA Guidelines on "Advancement of Religion" as a Charitable Purpose

Jennifer Leddy, Senior Policy Analyst, Canada Revenue Agency and the Muttart Foundation

[WEB] <http://www.carters.ca/pub/seminar/chrchlaw/2008/jl1106.htm>

[PDF] <http://www.carters.ca/pub/seminar/chrchlaw/2008/jl1106.pdf>

IN THE PRESS

Legal Risk Management Checklist for Charities and Not-for-Profit Organizations by Terrance S. Carter and Jacqueline M. Demczur were included in the most recent newsletter published by the International Center for Civil Society Law.

IJCSL Newsletter, Volume 5, Issue 11, November 2008.

[Link] http://www.iccsl.org/pubs/08-11_IJCSL-N.pdf

Not-for-Profit PolicyPro from First Reference Inc. will include the Legal Risk Management Checklist for Not-for-Profit Organizations by Terrance S. Carter and Jacqueline M. Demczur.

Inside Internal Control, Vol. 1, Iss. 10, November 2008.

[Link] http://www.firstreference.com/past_icl/vol1_issue10.html

Canadian FundRaiser eNews includes an article about the recently updated legal risk management checklists.

Canadian FundRaiser eNews, Volume 18, No. 21, November 15, 2008.

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=2805>

2008 Annual Church & Charity Law Seminar Review calls this year's seminar "100% Practical."

Energized Accounting BlogSpot, When to Call a Lawyer, November 2008.

[Link] <http://energizedaccounting.blogspot.com/2008/11/when-you-need-lawyer.html>

RECENT EVENTS AND PRESENTATION MATERIALS

CRA Tax Litigation was presented by Karen J. Cooper at a professional development session hosted by the Institute of Chartered Accountants in Ottawa, Ontario, on November 26, 2008.

Current Issues Under the *Income Tax Act* Affecting Charities was presented by Terrance S. Carter and Theresa L.M. Man at a professional development session hosted by the Institute of Chartered Accountants in Toronto, Ontario, on November 20, 2008.

Directors and Officers Liability: The Essentials and Beyond was presented by Terrance S. Carter at a professional development session hosted by the Institute of Chartered Accountants in Toronto, Ontario, on November 20, 2008.

Ontario Society for the Prevention of Cruelty to Animals (OSPCA) hosted a session on November 19, 2008, with Terrance S. Carter presenting "Directors and Officers Liability: The Essentials and Beyond for Charities and Not-for-Profits."

The 2008 Annual Church & Charity Law Seminar was held on Thursday, November 6, 2008, at the Young-Nak Korean Presbyterian Church of Toronto, with several guest speakers. Held annually since 1994, this year's event was sold out, with over 600 attendees. This seminar is designed to provide practical information on current legal issues to assist churches and charities understand developing trends in the law and avoid unnecessary exposure to legal liability.

Materials available at <http://www.carters.ca/pub/seminar/chrchlaw/2008/index.html>.

UPCOMING EVENTS AND PRESENTATIONS

C.D. Howe Institute Policy Conference - Strengthening Canada's Charities: Examining Challenges to Canada's 'Third Sector' will include a session from Terrance S. Carter in Toronto, Ontario, on November 28, 2008.

AFP Audio-Conference Series – Top Issues for Canadian Fundraisers will include a session entitled

“Planned Giving and Gift Acceptance Issues and Policies for Canadian Fundraisers” by Terrance S. Carter and Theresa L.M. Man on December 3, 2008.

https://afp.bostonconferencing.com/index.php?main_page=index&cPath=2_24.

Canadian Association of Gift Planners Niagara/Golden Horseshoe Local Roundtable being held in Burlington, Ontario, on December 9, 2008, will include a talk by Theresa L.M. Man entitled “Getting Cold Yet? Hot Policies for Hot Gifts.”

Details available at http://www.cagp-acpdp.org/en/roundtable/ontario/on_hamilton.aspx.

Institute of Chartered Accountants is hosting a professional development session in Toronto, Ontario, on December 9, 2008, with Karen J. Cooper presenting “Directors and Officers Liability: The Essentials and Beyond.”

Register online at https://ebusiness.icao.on.ca/pd/pdCourseFilter_Detail.aspx?coursecode=21302129.

Institute of Chartered Accountants is hosting a professional development session in Toronto, Ontario, on December 9, 2008, with Karen J. Cooper presenting “Current Issues Under the *Income Tax Act* Affecting Charities.”

Register online at https://ebusiness.icao.on.ca/pd/pdCourseFilter_Detail.aspx?coursecode=23302129.

The Ottawa Region Charity Law Seminar will be held at Arlington Woods Free Methodist Church in Nepean, Ontario, on Wednesday, February 11, 2009. Registration and speaker details will be available soon.

CONTRIBUTORS

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Assistant Editor: Nancy E. Claridge



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.antiterrorism.ca, and a consulting editor of *Charities Legislation and Commentary* 2007 Ed.



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



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.



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).



Terry de March – Mr. de March is currently the Director General, Charities Directorate with the Canada Revenue Agency, responsible for the overall management of the federal regulation of registered charities under the *Income Tax Act*. Immediately prior to assuming this position, Terry was the Director, Policy, Planning and Legislation within the same Directorate responsible for all federal policy relating to the federal regulation of Canadian charities, as well as public education and work with provinces, territories and other external partners and stakeholders on charity regulatory matters.



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*TM Seminar.



Teresa Douma –Senior Director, Legal Affairs at the Canadian Council of Christian Charities (CCCC), a Christian charity that works to integrate spiritual concerns of ministry with practical aspects of management, stewardship and accountability, Ms. Douma graduated with a law degree from the University of Western Ontario, and was called to the Bar in September 2002. Prior to joining CCCC, Teresa was a lawyer with Miller Thomson LLP in the Waterloo Region focusing on corporate and charity law.



Kenneth A. Hall –President of Robertson Hall Insurance, Mr. Hall specializes in insurance protection and risk management advice for over 5,500 churches and Christian charities across Canada. He is a frequent presenter at national denominational conferences, para-church leadership gatherings and various regional seminars. His "Facing The Risk" series of articles highlights the current issues facing Christian charities and their leaders, including abuse prevention, board governance, counselling services and injury prevention.



Barry 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 initially practiced law with Lang Michener. She was a member of the staff of the Canadian Conference of Catholic Bishops (CCCCB) initially as a member of a multi-disciplinary pastoral team and later as a legal and policy advisor. From 2000 to 2003 Jennifer was a member of the Joint Regulatory Table (JRT) to CRA, a working group formed under the Voluntary Sector Initiative. Jennifer is presently working with the Charities Directorate of the Canada Revenue Agency as part of an Interchange program, on Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose.”



Bruce W. Long – Counsel to Carters Mr. Long practices from his office in London, Ontario, on Hearings, Tribunals, Inquests and Enforcement Matters, and is the former Regional Director of Crown Attorneys for South-western Ontario and Assistant Deputy Attorney General (Acting). Mr. Long has been a frequent speaker and author on amendments to the *Criminal Code* (Canada) regarding anti-terrorism legislation, criminal liability of organizations (Bill C-45), and hate propaganda (Bill C-250) and its impact on religious teachings for the Christian Legal Fellowship, the Annual *Church & Charity Law*TM Seminar, as well as the author of "Prosecutors Handbook" (Attorney General of Ontario).



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*TM 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*.



Edudzi Ofori – Called to the Ontario Bar in 2008, Ms. Ofori joined Carters as an associate, after having articulated with a Tax and Charity law firm in Ottawa. A graduate of the Faculty of Law at the University of Ottawa, Ms. Ofori participated in a three-month internship program with *Canadian Lawyers Abroad* reviewing prisoner’s rights and other human rights issues in Ghana, and also worked with the Charities Directorate of the Canada Revenue Agency as a student researcher.



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



Pamela Shin – A graduate of the University of Western Ontario Faculty of Law, Pamela was active in the client counselling, contract drafting, and mooted competitions, as well as a number of programs and clubs, including Pro Bono Students Canada, Negotiation/Mediation practice and the Christian Legal Fellowship executive council. Pamela was nominated by her peers at Western Law for the Malcolm J. McKinnon Award and was awarded the Gold Medal for achieving the highest GPA in her undergraduate degree program. Currently articling with Carters, Pamela also gained experience as a summer student at a management counsel labour and employment boutique in Toronto.

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