

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

SEPTEMBER 2008 ISSUE

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Halsbury's Laws of Canada's Charities, Associations and Not-for-Profit Organizations Title by Donald J. Bourgeois Recently Published

2008 Annual Church & Charity Law Seminar

Hosted by Carters Professional Corporation in Toronto, Ontario.

Thursday, November 6, 2008.

Register online at <http://www.carters.ca/pub/seminar/chrchlaw/2008/brochure.htm>.

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

Deregistration of Registered Charities and RCAA Involved With Donation Tax Shelters

The Canada Revenue Agency (“CRA”) revoked the registered status of the two registered charities and a RCAA involved in donation tax shelters.

Canadian Amateur Football Association

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

Effective August 30, 2008, CRA revoked the status of the Canadian Amateur Football Association as a registered Canadian amateur athletic association (“RCAA”). RCAAs are non-profit organizations that were established for the primary purpose of promoting amateur athletics in Canada on a nationwide basis. These organizations are registered as such under the *Income Tax Act* and have the authority to issue donation tax receipts. CRA’s news release on September 3, 2008 indicates that the revocation is pursuant paragraph 168(1)(d) of the *Income Tax Act* for having issued donation tax receipts that contain false information. An article in the *Globe and Mail* on September 4, 2008 indicates that revocation is relation to the association’s involvement in a tax-shelter program that has raised more than \$70 million for several amateur sports organizations.

International Charity Association Network

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

Effective August 9, 2008, CRA revoked the registered charity status of International Charity Association Network (“ICAN”).

Previous *Charity Law Updates* have reported on the progress of the dispute between ICAN and 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, March 2008 and April 2008 issues of *Charity Law Update*, available at <http://www.carters.ca>). A notice of intention to revoke ICAN’s charitable registration was issued on December 3, 2007. ICAN filed a motion with the Federal Court of Appeal seeking an extended period before revocation and the motion was dismissed on April 2, 2008.

CRA’s news release dated August 11, 2008 made reference to the Federal Court of Appeal’s judgment that the allegations by CRA were undisputed. In this regard, the news release indicates that CRA alleged that in 2006, ICAN, having only 16 employees, issued charitable donation receipts totalling approximately \$464 million, almost five times the total charitable donation receipts issued by United

Way of Greater Toronto in the same year, which had 165 full-time and 43 part-time employees. CRA also alleged that ICAN failed to provide the auditor with evidence that it has carried on its charitable activities on the scale on which it claims to operate. In addition, the CRA alleged that ICAN actively participated in tax shelter schemes that resulted in ICAN receiving property for which tax receipts were issued in amounts far in excess of the value of the property. In the news release, CRA again warned the public that it is “reviewing all tax shelter-related donation arrangements (for example, schemes that typically promise donors tax receipts worth more than the actual amount of the donation), and it plans to audit every participating charity, promoter, and investor.”

The Banyan Tree Foundation

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

Effective September 20, 2008, CRA revoked the registered charity status of The Banyan Tree Foundation (“Banyan Tree”). The April 2008 issue of the *Charity Law Updates* (available at <http://www.carters.ca>) reported on the commencement of a class action lawsuit by a group of donors against promoters of a donation tax shelter program involving the Banyan Tree. The law suit was a result of CRA’s investigation of this donation tax shelter and disallowing donation tax receipts claimed by donors between 2003 (when Banyan Tree began operating) and 2007.

The notice published in the *Canada Gazette* on September 20, 2008, revoking the charitable status, indicates that the revocation is pursuant to paragraph 168(1)(b) of the *Income Tax Act* for failing to comply with the requirements for registered charities in the *Income Tax Act* and paragraph 169(1)(d) of the *Income Tax Act* for issuing donation tax receipts that do not comply with the *Income Tax Act* or contains false information. A *Globe and Mail* article on September 20, 2008 indicates that CRA alleges that the loans were never funded, and the Banyan Tree used the cash portion of the donations primarily to pay for fees to promote and administer the gifting program.

Human Rights Regime Change in Ontario: What Charities Should Know

by Terrance S. Carter, assisted by Pamela Shin, in *Charity Law Bulletin No. 144, September 25, 2008*.

In the face of Canada’s changing demographics, one of its biggest challenges is to ensure the protection and administration of justice with respect to human rights. The Ontario government has attempted to address some of these obstacles by passing the *Ontario Human Rights Code Amendment Act, 2006* (also referred to as Bill 107) , which came into effect on June 30, 2008. One of the most significant changes under the amended *Ontario Human Rights Code* is that the Human Rights Tribunal of Ontario will now be processing human rights complaints instead of the Ontario Human Rights Commission. Other

changes involve the addition of an administrative branch, removing restrictions on damage awards for mental anguish, and permitting human rights violations pleadings in civil actions.

This *Charity Law Bulletin* provides a brief overview of how charities may be impacted by the new human rights system in Ontario, and what they need to know about the changes to the *Code*.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb144.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb144.htm>

The Effect of Lobbyists Registration Legislation on Charities and Non-Profit Organizations Operating in Ontario

by Jane Burke-Robertson, B.Soc.Sci., LL.B., and Edudzi Ofori, B.A., LL.B.

As part of the federal *Accountability Act*, amendments were made to the legislation governing the registration and conduct of federal lobbyists. The provisions under the new *Lobbying Act* came into force and effect on July 2, 2008. Ontario also has a *Lobbyists Registration Act*, which has been in effect since 1998. Currently, there are many charities and non-profit organizations operating in Ontario that are completely unaware of the existence of lobbyist registration legislation at either level of government, or its effects on their activities. A summary of both the Ontario and the new federal legislation and their significance for charities and not-for-profit organizations will be discussed in a forthcoming *Charity Law Bulletin*. Information pertaining to the new federal Act is available at <http://www.ocl-cal.gc.ca> and the Ontario Act, at <http://lobbyist.oico.on.ca>.

Tax Court of Canada Considers the Application of GAAR in Gifting Case

By Karen J. Cooper, LL.B., LL.L., TEP., and Edudzi Ofori, B.A., LL.B.

In *Ellen Remai, as Executrix of the Estate of Frank Remai v. H.M.Q.*, 2008 DTC 4567, a decision released August 19, 2008, the Tax Court of Canada considered the application of the non-qualifying security rules and the general anti-avoidance rule (“GAAR”) in the context of a donation of promissory notes. Mr. Remai owned 100% of the shares of a management company, which paid him management fees in the form of interest bearing promissory notes. Prior to his death in 2001, Frank Remai donated two of these promissory notes (“Notes”) to the Frank and Ellen Remai Foundation (“Foundation”), a private foundation that Mr. Remai also controlled. The Foundation thereafter sold the Notes to Sweet Developments Ltd. (“Sweet”), a corporation controlled by Mr. Remai’s nephew. Sweet carried on business activities for and with Mr. Remai and was involved in partnerships with corporations owned and controlled by Mr. Remai. Canada Revenue Agency (“CRA”) reassessed Mr. Remai’s terminal return and disallowed the deductions on the basis that the sale of the Notes was not executed at arm’s length and, therefore, the Notes were non-qualifying securities, as defined under subsection 118.1(18) of the

Income Tax Act (“Act”). CRA also took the position that the sale of the Notes constituted an avoidance transaction that resulted in a misuse or abuse of the provisions of the Act under the GAAR in s. 45 of the Act. The estate of Mr. Remail appealed the assessment to the Tax Court of Canada, which allowed the appeal. The Court found that the facts revealed that the sale of the Notes was executed at arm’s length, and therefore, the taxpayer’s donation of the Notes prior to his death constituted a valid gift for purposes of the charitable tax credit provisions of the Act. In addition, while the sale of the Notes did constitute an avoidance transaction, it did not give rise to a misuse or abuse of the provisions of the Act. As a result, the GAAR did not apply to deny the charitable credit deductions claimed in the taxpayer’s year of death. Details of the decision will be discussed further in a forthcoming *Charity Law Bulletin*. The Tax Court’s decision is available at <http://www.canlii.org/en/ca/tcc/doc/2008/2008tcc344/2008tcc344.html>.

Highlights of CRA Registered Charities Newsletter Summer 2008

by Terrance S. Carter, assisted by Pamela Shin, in *Charity Law Bulletin No. 145, September 25, 2008*.

This *Charity Law Bulletin* highlights some aspects of Canada Revenue Agency’s (“CRA”) Summer 2008: *Registered Charities Newsletter* No. 30 (“Newsletter”) released on August 18, 2008. The Newsletter focuses on information regarding: new updates to the CRA website; CRA’s commitment to assisting small and rural charities; availability of charities checklists; and updates on the Charities Partnership and Outreach Program

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb145.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb145.htm>

First Conviction Under C-45 Criminal Code Amendments

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

The first prosecution of a corporation under the *Criminal Code* amendments stemming from the Westray Mine disaster has resulted in a \$110,000.00 fine being imposed against the defendant corporation by a Quebec court. Transpavé inc. pled guilty to criminal negligence causing death following a 2005 workplace fatality. Quebec’s Health and Safety Board and provincial police found the company was negligent when it allowed the 23-year-old worker to operate a machine while its motion detector safety mechanism was deactivated. In deciding the appropriate penalty, the court noted that the sentence must be proportionate to the seriousness of the offense and the degree of responsibility of the offender, on the one hand, and must be adapted to aggravating or mitigating circumstances related to the offense and the offender, on the other.

In the case of Transpavé, the court noted that it is a family corporation, and had derived no advantage from the perpetration of the offence. Further, safety regulations had been in place prior to the accident,

with an existing health and safety committee, as well as a code of conduct for the employees to follow. Following the accident, Transpavé also made significant investments in upgrading safety levels at its plants in order to ensure such an accident would not happen again.

Although Transpavé was not able to avoid liability by demonstrating general compliance with health and safety regulations, it was able to mitigate its liability. Further, although only the corporation was charged in this instance, all employers and boards of directors should be mindful of the risk these *Criminal Code* provisions pose to workplaces that fail to adhere to industry and regulatory standards for health and safety in the workplace.

The conduct contemplated by the *Criminal Code* provisions would normally be dealt with through civil concepts of negligence law or regulatory occupational health and safety legislation for which there is generally only a monetary penalty. However, individuals that are convicted under these provisions face significant prison terms, while the organization can face limitless financial penalties. As there are no exemptions for charitable or not-for-profit employers, such entities and their boards of directors must ensure they take proactive steps in exercising due diligence, which may assist in defending against such criminal charges.

Full reasons available in French only, *R. c. Transpavé inc.*, 2008 QCCQ 1598
(<http://www.canlii.org/fr/qc/qccq/doc/2008/2008qccq1598/2008qccq1598.html>).

For more information on Bill C-45, see *Charity Law Bulletin* No. 72 entitled “Update on Bill C-45: Criminal Liability for Workplace Negligence Now in Force” at
<http://www.carters.ca/pub/bulletin/charity/2005/chylb72.htm>.

Another Art Flip Decision

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

In *Nguyen et al. v. The Queen*, 2008 DTC 4390, a decision released July 14, 2008 by the Tax Court of Canada, the appellants, a husband and wife, purchased original works of art in bulk from Canadian Art Advisory Services Inc. (“CAAS”) from 1999 to 2001 for \$5,000, \$22,913, and \$9,000, respectively, and soon after donated the artwork to charities identified by CAAS. The charities issued donation tax receipts in total amounts of \$17,000, \$100,000 and \$60,600, respectively for the artwork. CAAS charged a 15% retainer fee on the purchase price of the artwork, related to providing appraisals and arranging the donation of the artwork. The Minister of National Revenue (“Minister”) reassessed and reduced the fair market value (“FMV”) of the donated artwork to \$5,000 for the 1999 taxation year, and to nil for the other years due to a lack of evidence of the value the artwork donated in those years. The Minister also imposed gross negligence penalties.

The appeals were allowed in part. The Tax Court of Canada found that since large numbers of paintings were involved in the transaction, the appraisals provided by CAAS were of little or no use because the appraisals were completed on an individual as opposed to a group basis. The Court concluded that because there was no independent expert appraisal, the sudden increase in the value of the artwork could not be justified. The Court disagreed, however, with the Minister's reassessment of the value of the artwork. The Court stated that, in the circumstances, the best indicator of the FMV of the artwork was what the appellants paid for it, less the 15% retainer fee paid by them to CAAS. The Minister conceded that the penalties were excessive.

Procedural Rights and Requirements in Club Discipline Process

by Terrance S. Carter, assisted by Pamela Shin, in Charity Law Bulletin No. 146, September 29, 2008.

On June 15, 2008, the British Columbia Court of Appeal ("BCCA") released its decision in *Struchen v. Burrard Yacht Club* ("Decision"). The issue before the court was whether Burrard Yacht Club's disciplinary process provided the degree of fairness required by law. The Court ruled that at a minimum, individuals in the context of a voluntary association who are facing discipline are entitled to the opportunity to be heard by an unbiased decision maker. This *Charity Law Bulletin* explains the implications of the Decision with regard to discipline procedures of clubs and other not-for-profit organizations, including charities.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2008/chylb146.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2008/chylb146.htm>

Upcoming Federal Election: What Churches and Charities Can and Cannot Do

by Esther S.J. Oh, B.A., LL.B and Terrance S. Carter, B.A., LL.B.

On September 7, 2008, Parliament was dissolved to pave way for the federal election. In light of the political activities associated with federal elections, churches and charities need to be mindful of the limitations that Canada Revenue Agency under the *Income Tax Act* imposes on them. For information concerning the limitations on political activities of registered charities and churches, reference can be made to *Church Law Bulletin* No. 15, dated December 15, 2005, entitled "Political Activities: What Churches and Charities Can and Cannot Do", available at <http://www.carters.ca/pub/bulletin/church/2005/chchlb15.pdf>.

Halsbury's Laws of Canada's Charities, Associations and Not-for-Profit Organizations Title by Donald J. Bourgeois Recently Published

LexisNexis Butterworths. 2008. Contributed by Donald J. Bourgeois, B.A. (Hons.), LL.B.

Donald J. Bourgeois, counsel to Carters Professional Corporation, is the author of the first edition of the *Halsbury's Laws of Canada* title dealing with "Charities, Associations, and Not-For-Profit Organizations." For over 100 years, Halsbury's has been recognized as the premier legal reference in the world of common law, and this Halsbury's title is a significant addition to the body of legal resources on charity law in Canada. The title "Charities, Associations and Not-for-Profit Organizations" by Donald J. Bourgeois discusses the structure of the non-profit field and outlines the duties and liabilities of charitable and not-for-profit entities. Topics covered include: division of powers in regard to charitable endeavours; organizational structures utilized for charities, association and non-profit groups; the role and duties of directors and officers; procedural and statutory rights of members; finances; supervision and oversight of charities; fundraising rules; *Income Tax Act* considerations.

This title is now available for purchase at the LexisNexis bookstore website, a link to which has been provided below. Two excerpts from this resource book are also available on our website to download and preview at the link below.

Read More:

[Preview excerpts] <http://www.carters.ca/books.html>

[Buy the Book] <http://www.lexisnexis.ca/bookstore/bookinfo.php?pid=1615>

IN THE PRESS

First Canadian Non-Profit Added to Terrorism List by Terrance S. Carter and Sean S. Carter.
Bar-Ex News, 16 September 2008, Bar-Ex.com.

[Link] https://www.bar-ex.com/barex/appmanager/bx/on?_nfpb=true&_pageLabel=newsResources_article&articleId=ar2001049

Bill C-62: Changes Afoot for Federal Non-Profit Corporations by Jane Burke-Robertson.
Charitable Thoughts, Volume 12, No. 1, September 2008.

[Link] http://www.oba.org/en/cha/newsletter_en/v12n1.aspx

First Canadian Non-Profit Added to Terrorism List by Terrance S. Carter and Sean S. Carter.
Charitable Thoughts, Volume 12, No1, September 2008.

[Link] http://www.oba.org/en/cha/newsletter_en/v12n1.aspx

Should the board hold executive sessions? cited comments from Theresa L.M. Man.
Canadian FundRaiser eNews, Volume 18, No16, August 31, 2008.

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=2737>

Ottawa Chamber of Voluntary Organizations included a link to *Charity Law Bulletin* No. 142 by Theresa L.M. Man and Terrance S. Carter entitled “Be Careful What You Ask For: CRA Proposed Policy on Fundraising” in its newsletter to members.

Update from OCVO, August 20, 2008.

Canadian FundRaiser eNews included a link to the July/August 2008 *Charity Law Update* in reference to the note by Karen J. Cooper concerning the Supreme Court of Canada’s decision on CRA’s access to donor information.

Canadian FundRaiser eNews, Volume 18, No15, August 15, 2008.

[Link] http://www.canadianfundraiser.com/newsletter/issue_viewer.asp?Issue_ID=189

Linex Legal - Canada Legal Highlights included *Charity Law Bulletin* No. 141 by Jacqueline M. Demczur and Terrance S. Carter entitled “Update on Umbrella Organizations and Title Holding Organizations: Final Version of CRA’s Policy Recently Released.”

Linex Legal, August 12, 2008.

[Link] <http://www.linexlegal.com/>

Inside Internal Control, a newsletter published by First Reference Inc., references *Charity Law Bulletin* No. 142 on Canada Revenue Agency’s proposed fundraising policy entitled “Be Careful What You Ask For: CRA Proposed Policy on Fundraising” by Theresa L.M. Man and Terrance S. Carter.

Inside Internal Control, Vol. 1, Iss. 7, August 2008.

[Link] http://www.firstreference.com/past_icl/vol1_issue7.html

Heintz v. Christian Horizons: A Case Comment by Terrance S. Carter and Derek B. Mix-Ross.

Christian Legal Journal, Summer 2008.

The Impact of Anti-Terrorism Legislation on Charities in Canada: The Need for Balance by Terrance S. Carter.

International Journal of Civil Society Law, Vol. VI, Iss. III, July 2008.

[PDF] http://www.iccsl.org/pubs/08-07_IJCSL.pdf

RECENT EVENTS AND PRESENTATION MATERIALS

CICA’s Annual Conference on Income Taxes, hosted by the Canadian Institute of Chartered Accountants (CICA), was held in Toronto, Ontario, and included a session on September 16, 2008, by Karen J. Cooper entitled “Planned Giving Options.”

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/kjc0916.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/kjc0916.pdf>

Update on Income Tax Issues Affecting Charities was presented by Terrance S. Carter and Theresa L.M. Man for this workshop hosted by Canadian Fundraiser in Toronto, Ontario, on September 18th, 2008.

Canadian Council of Christian Charities Annual Christian Leadership/Stewardship Conference was held in Calgary, Alberta, and included a workshop on September 23, 2008, by Terrance S. Carter entitled “Strategies for Protecting Charitable Assets Through Multiple Corporate Structures.”

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/tsc0923.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/tsc0923.pdf>

Work That Endures – Power to the People Keeping Places Alive, hosted by The Canadian Land Trust Alliance (CLTA) and the Heritage Canada Foundation (HCF), was held in Quebec City, Quebec, and included workshops on September 26, 2008, by Karen J. Cooper entitled “Record Keeping Policy” with Dave Walker, and a round-table on “Reforms to Tax Incentives: Transferable Charitable Credits for Gifts of Conservation Easements” with Professor Ellen Zweibel from the University of Ottawa Faculty of Law.

[WEB] <http://www.carters.ca/pub/seminar/charity/2008/kjcew0926.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2008/kjcew0926.pdf>

UPCOMING EVENTS AND PRESENTATIONS

The Association of Treasurers of Religious Institutes 21st Annual General Conference, being held in Saskatoon, Saskatchewan, will include a presentation by Karen J. Cooper entitled “CRA’s Top Ten Audit Issues” on September 28, 2008.

Details available at <http://www.atri.on.ca/page5.html>

The 2008 Partners for Land Protection Conference, hosted by the Ontario Land Trust Alliance, is being held in London, Ontario, with Karen J. Cooper providing a workshop on Recent Tax Changes October 24th, 2008.

Details available at <http://www.ontariolandtrustalliance.org/index.htm>.

The National Center on Philanthropy and the Law of New York University’s School of Law is hosting its twentieth annual conference entitled “Structures at the Seam: The Architecture of Charities’ Commercial Activities.” Terrance S. Carter will be participating as a panelist in the session entitled “Comparative Panel: A View of Other Landscapes” to provide the Canadian perspective on October 24, 2008. The public is welcome to attend as auditors. Seating is limited, and will be assigned on a first-come, first-served basis.

Please contact Erin Ortiz at (212) 998-6168 or at erin.ortiz@nyu.edu for more information, or visit the centre’s website at www.law.nyu.edu/ncpl.

The 2008 Annual Church & Charity Law™ Seminar will be held on Thursday, November 6, 2008 at the Young-Nak Korean Presbyterian Church of Toronto, and will include expert guest speaker Terry de March, Director General of the Charities Directorate from the Canada Revenue Agency, among others. Held annually since 1994 for over 600 attendees each year, 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.

Details and online registration at <http://www.carters.ca/pub/seminar/chrchlaw/2008/brochure.htm>.

CONTRIBUTORS

Editor: Terrance S. Carter
Assistant Editor: Nancy E. Claridge



Donald J. Bourgeois – Counsel to Carters in the area of charity and not-for-profit law, governance and fundraising, Mr. Bourgeois is author of the “Charities, Associations and Not-for-Profit Organizations” title of *Halsbury’s Laws of Canada* (2008), *The Law of Charitable and Not-for-Profit Organizations, 1st, 2nd and 3rd Editions*, the *Charities and Not-for-Profit Fundraising Handbook*, *Charities and Not-for-Profit Administration and Governance Handbook* and *Public Law in Canada* published by LexisNexis Butterworths.



Jane Burke-Robertson – A partner with Carters’ Ottawa office, Jane practices in the area of charity and not-for-profit law and has been ranked by *Lexpert* and *The Best Lawyers in Canada* as a leader in her field. She is co-author of *Non-Share Capital Corporations* published by Carswell, and a contributor to Industry Canada’s *Primer for Directors of Not-for-Profit Corporations*. Ms. Burke-Robertson is a frequent speaker and lecturer on charitable and not-for-profit matters and recently taught an advanced seminar in this area at the Faculty of Law, University of Ottawa.



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).



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*.



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 – Called to the Ontario Bar in 2008, Mr. Ross is a graduate of the University of Western Ontario Faculty of Law, where he received the Janet Stewart Award in Immigration and Refugee Law, was active in the moot program and received a CALI Award for Excellence while studying on exchange at Southwestern Law School in Los Angeles. Derek articulated with Carters during the 2007-2008 term following two summers as a research student with the firm, wherein he contributed to articles for *The Lawyers Weekly*, the *Charity Law Bulletin* and the *Church Law Bulletin*. Mr. Ross is currently pursuing his LL.M. degree at the University of Toronto.



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 moot 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.

ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

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