

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

MAY 2009 ISSUE

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Healthcare Philanthropy: Check-Up 2009

Hosted by Carters Professional Corporation and Fasken Martineau DuMoulin LLP, in Toronto, Ontario.

Thursday, June 11, 2009.

Register online at http://www.fasken.com/healthcare_philanthropy_06_11_09/.

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RECENT PUBLICATIONS AND NEWS RELEASES

Business Activities and Social Enterprise: Towards a New Paradigm

Presented by Terrance S. Carter and Theresa L.M. Man at the 2009 National Charity Law Symposium, May 7, 2009.

Over the past two decades, there has been a rapid global development in the area of social enterprise. As a result, various governments have taken steps in enacting legislation to encourage the continued development of social enterprise. For example, in 2005, the United Kingdom enacted a new legislative framework to enable the creation of a new type of company for social enterprise known as the “Community Interest Company” or “CIC.” In the United States, the State of Vermont passed legislation on April 30, 2008, that enables the creation of a new type of legal entity called the “Low-Profit Limited Liability Company” or “L3C.” Since then, L3C legislation has been developing rapidly in a number of other American states.

In Canada, there has also been an increasing interest in engaging in social enterprise. However, there has been a lack of coordinated focus on the legal and organizational infrastructure to facilitate social enterprise in Canada. This paper is not intended to propose a solution to facilitate the development of social enterprise in Canada. Instead, this paper reviews the current Canadian regime regulating business activities of charities (which has shown a lot of interest in engaging in social enterprises), the driving forces behind social enterprise that would need to be addressed, what lessons may be learned from the American and British development of hybrid entities for social enterprise, and considerations that would need to be addressed when developing a social enterprise option for Canada.

Read More:

[PDF] <http://www.carters.ca/pub/article/charity/2009/tsctlm0507.pdf>

Non-Profit Commercial Activity: A Case Comment on the BBM Canada Decision

Karen J. Cooper, assisted by Jeremy I. Tam, articling student, *Charity Law Bulletin* No. 167, May 29, 2009.

CRA recently released a brief discussion on the difference between registered charities and non-profits on the Applying for registration section of its website, highlighting that while both types of organizations function on a non-profit basis, they are defined very differently under the *Income Tax Act* (the “ITA”) and they can also operate very differently. In the Tax Court of Canada decision of *BBM Canada v. Canada (Minister of National Revenue)* (the “BBM Case”), the Court discusses the requirements for non-profit organizations. While this decision specifically relates to the criteria for an organization to be recognized as “non-profit” under the Act, the Court makes a number of general statements regarding acceptable commercial/business activity, statutory interpretation and the practices

of the Canada Revenue Agency (“CRA”). This *Charity Law Bulletin* reviews the Court’s decision in the BBM Case and discusses how it may be of interest to non-profit organizations.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb167.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb167.htm>

Update on New Federal Legislation Governing Non-Share Capital Corporations (Bill C-4)

Jacqueline M. Demczur

Since the April 2009 *Charity Law Update*, Bill C-4 passed its first reading in the Senate on May 5, 2009, and was debated at second reading on May 26, 2009. The debate did not result in any changes to Bill C-4. As previously reported in *Charity Law Bulletin* No. 139, Bill C-4 is intended to replace Parts II and III of the current *Canada Corporations Act*, a statute first enacted in 1917 but not substantively changed since that time, which Parts govern non-share capital corporations. Bill C-4 is now the third attempt by the Federal Government to reform the *Canada Corporations Act*, with earlier Bills C-62 (2008) introduced by the Conservatives and C-21 (2004) introduced by the Liberals, each dying on the order papers in the House of Commons when Parliament was dissolved for a general election. For the most part, the content of Bill C-4 is largely similar to what was contained in its predecessor, Bill C-62.

For more information, see the amended Bill at

<http://www2.parl.gc.ca/HousePublications/Publication.aspx?Docid=3829002&file=4>.

Charity Law Bulletin No. 139, summarizing the earlier Bill C-62 entitled “Bill C-62: Changes Afoot For Federal Non-Profit Corporations”, available at

<http://www.carters.ca/pub/bulletin/charity/2008/chylb139.htm>.

Charity Law Bulletin No. 60 summarizing the earlier Bill C-21 entitled “New Canada Not-For-Profit Corporations Act and Its Impact on Charitable and Non-Profit Corporations”, available at

<http://www.carters.ca/pub/bulletin/charity/2004/chylb60-04.pdf>.

Technical Interpretation on Charitable Donation Receipts

Karen J. Cooper

In a recent technical interpretation (document #2008-029031, dated April 30, 2009), CRA considered whether an orchestra could issue donation receipts in two circumstances. The first concerned the situation where fixed amounts were paid by persons participating in an organized trip by the orchestra to another country that was intended to cover all expenses relating to the trip. The purpose of the trip was to perform concerts and to visit the country. CRA indicated their view that the donors obtained benefits in consideration for the monetary contribution which would result in an advantage and that the orchestra

had an obligation to ascertain the value of the advantage and deduct it from the monetary contribution in order to determine the eligible amount of the gift. The second part of the interpretation related to membership dues paid by persons towards the general operations of the orchestra. CRA referred to the position outlined in Income Tax Technical News No. 26 and indicated that if the donor receives no advantage in respect of the membership fees paid to the charity, the eligible amount of the gift will equal the amount of the monetary contribution to the charity.

Technical Interpretations are only available through commercial subscription services or a direct request to CRA.

CRA Draft Guidance on the Protection of Human Rights and Charitable Registration

Terrance S. Carter, *Charity Law Bulletin* No. 166, May 28, 2009.

On May 8, 2009, the Charities Directorate of the Canada Revenue Agency (“CRA”) released a draft policy document entitled *Consultation on Proposed Guidance on the Protection of Human Rights and Charitable Registration* (the “Draft Guidance”). The purpose of the Draft Guidance is to provide guidelines for determining whether or not an organization that is established to protect human rights can be registered as a charity under the *Income Tax Act (Canada)*. As such, the Draft Guidance is highly relevant to human rights organizations that are considering charitable registration, as well as existing charities that engage in the protection of human rights.

Previous guidance from CRA on this matter was in the form a brief 2003 Summary Policy on Human Rights, which is to be replaced by the final version of the Draft Guidance. The Summary Policy consisted of only a brief statement explaining that charities cannot promote legislation, which would constitute a political purpose, but could conduct and disseminate research regarding the maintenance and observance of human rights, which would fall solely under the category of advancement of education. The Draft Guidance significantly broadens the scope of acceptable charitable purposes by providing guidelines on how the protection of human rights may be properly characterized as advancing all four heads of charity. Charities that have as one of their purposes the protection of human rights must therefore ensure that such purpose fits within one of the four heads of charity. This *Charity Law Bulletin* summarizes the content of the Draft Guidance and explains its importance to current and prospective charitable organizations in Canada.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb166.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb166.htm>

New CRA Releases for Charities

Karen J. Cooper

The Canada Revenue Agency (“CRA”) has recently released a number of policies and other information of interest to charities. All charities should be aware that CRA has recently updated many of its PDF forms, which can now be filled out and saved electronically, and are available at <http://www.cra-arc.gc.ca/tx/chrts/formspubs/flblfrms-eng.html>.

Research Charities

The Summary Policy on Research (CSP-R20), available at <http://www.cra-arc.gc.ca/tx/chrts/plcy/csp/csp-r20-eng.html>, outlines the general requirements for the activity of research to be considered charitable at common law. The Guidance on Research as a Charitable Activity (CPS-029), available at <http://www.cra-arc.gc.ca/tx/chrts/plcy/cps/rsrch-eng.html>, provides detailed discussion about the legal and administrative requirements of charities that conduct or fund research as a charitable activity, and how CRA assesses whether or not the requirements are being met. Both documents were revised on April 30, 2009. *Charity Law Bulletin* No. 134 summarised the proposed guidelines on research as a charitable activity published by CRA in January 2008, and raised a number of issues that needed to be addressed. The Guidance just released does not deal with these concerns.

New Applicants for Charitable Registration

CRA has provided additional topics to assist charities in their applications for charitable status. Applicants can now access new information regarding how to apply, what is charitable, describing activities, the application review process, governing documents, incorporation documents, constitutions, and trusts. These new topics are accessible from <http://www.cra-arc.gc.ca/tx/chrts/pplyng/menu-eng.html>.

Registered Charities Newsletter No. 32 (Summer 2009)

On May 28, 2009, CRA released *Registered Charities Newsletter* No. 32 (Summer 2009). In this edition of the Newsletter, CRA provides advice for organizations applying for registration and gives an overview of new and revised forms, guides, and Web pages. Also included are tips for improving an application for charitable registration to ensure that it can be processed and resolved in a timely manner; an overview of some of the advantages and obligations associated with being a registered charity; a summary of the application process; questions and answers about the new Charity Information Return Form T3010B (09); a discussion of the Directorate’s pilot project using webinars (interactive online presentations that are similar to the Charities Information Sessions); and the new address of the Appeals Branch for objections to Charity’s Directorate determinations.

The newsletter is available at <http://www.cra-arc.gc.ca/E/pub/tg/charitiesnews-32/README.html>.

Expenses Incurred by Volunteers

Policy Commentary CPC-012 regarding out of pocket expenses incurred by volunteers has been revised to permit a charity to issue a receipt to a volunteer for such expenses without requiring an exchange of cheques. Provided the volunteer has a right to reimbursement from the registered charity for the expenses incurred, the charity may treat the right to reimbursement as a gift in kind and issue a receipt for income tax purposes. The charity should also have a written direction from the volunteer which confirms the right to reimbursement and directs the charity to issue a receipt rather than provide reimbursement. If the charity issues a receipt for income tax purposes upon the transfer of a right to reimbursement, it should report the amount of the gift on the T3010 both as revenue, and as an expenditure. It should also have a policy in place on reimbursing volunteers. The policy should specify both the type of expenditures the charity is prepared to repay (e.g., for materials purchased for the use on a charitable activity or for reasonable accommodation if the volunteer is traveling on the charity's business), and appropriate procedures to document the volunteers' payments, such as submitting credit-card slips.

See the Policy Commentary at <http://www.cra-arc.gc.ca/tx/chrts/plcy/cpc/cpc-012-eng.html>.

Excess Corporate Holdings Regime for Private Foundations

CRA has released a new Guide regarding the Excess Corporate Holdings Regime for Private Foundations (T2082), which describes the new responsibilities of private foundations that own issued and outstanding public or private corporation shares. Please see *Charity Law Bulletin* Nos. 117 and 135 for a detailed discussion of the excess business holdings rules. The Guide is available at <http://www.cra-arc.gc.ca/E/pub/tg/t2082/t2082-09e.pdf>.

New CRA Summary Policy and Guidance on Sports

Terrance S. Carter

On April 30, 2009, the Canada Revenue Agency ("CRA") released a revised Summary Policy on Sport (CSP-S14), which outlines the requirements for charities engaged in sports to be eligible for charitable status, emphasizing that the promotion of sports is not recognized as being inherently charitable, and therefore such organizations must demonstrate how sports carries out their charitable purposes.

CRA also released its final form of Guidance on Sports and Charitable Registration (CPS-027) (the "Guidance"), which provides further discussion on how those requirements might be achieved. However, the Guidance does not apply to Canadian amateur athletic associations.

The Guidance will be of particular interest to religious charities that conduct sports activities, because it specifically states that it must be clear that the sport element of a charity's activities is not a "collateral

non-charitable purpose”. However, the Guidance does not provide any further elaboration on how a sports activity might become a collateral non-charitable purpose of a religious charity instead of simply being a means to achieve advancement of religion. In this regard, the Guidance refers to the forthcoming CRA Guidance on Advancement of Religion for clarity in this regard.

These documents are available through the following links:

Summary Policy: <http://www.cra-arc.gc.ca/tx/chrts/plcy/csp/csp-s14-eng.html>

Guidance: <http://www.cra-arc.gc.ca/tx/chrts/plcy/cps/cps-027-eng.html>

Revocation of the Charitable Status of The Children’s Emergency Foundation

Jacqueline M. Demczur

Effective May 9, 2009, the Canada Revenue Agency (“CRA”) revoked the charitable status of The Children’s Emergency Foundation (the “Foundation”), a Toronto-based charity. Following an audit of the Foundation, the Minister of National Revenue issued a notice of intention to revoke its charitable status, which notice outlined the reasons for the revocation. Specifically, the CRA audit alleges that the Foundation had devoted a significant amount of resources to promote two tax shelter and international donation arrangements, and had directed a substantial portion of its cash donations to pay fundraising and administrative expenses.

The CRA news release regarding this revocation is available at:

<http://www.cra-arc.gc.ca/nwsrm/rlss/2009/m05/nr090511-eng.html>

Commentary on *Charities Registration (Security Information) Act*

The following commentary on the *Charities Registration (Security Information) Act* is taken from the 2009 Edition of *Charities Legislation & Commentary*, co-edited by Terrance S. Carter, Maria Elena Hoffstein and Adam M. Parachin.

The *Charities Registration (Security Information) Act*, S.C. 2001, c. 41, Part 6, s. 13, was created by the *Anti-Terrorism Act*, S.C. 2001, c. 41. The *Charities Registration (Security Information) Act* is intended to provide a means to ensure that charities do not directly or indirectly fund terrorist activities. In particular, the *Charities Registration (Security Information) Act* provides a two-step process whereby a registered charity or an applicant for registered charity status may, respectively, be de-registered or denied charitable registration for supporting terrorist activities.

The first step of the process is for the Solicitor General of Canada or the Minister of National Revenue to sign a certificate stating that there are reasonable grounds to believe that the registered charity or applicant for registered charity status has made or will make resources available for terrorist activities. The second step is for the certificate to be referred to the Federal Court for a determination of whether

the certificate is reasonable. A determination by the Federal Court that the certificate is reasonable is deemed to be conclusive proof that the registered charity has ceased to comply with the requirements for registered charity status or that the applicant is ineligible for such status. A notable aspect of the *Charities Registration (Security Information) Act* is that the registered charity or applicant in respect of whom a certificate has been issued may not be entitled to examine copies of the intelligence reports on which the certificate is based and may not be entitled to be present during the entire hearing before the Federal Court.

Read More:

[PDF] <http://www.carters.ca/pub/book/2008/CL09preface.pdf>

Charities and Not-for-Profit Administration and Governance Handbook, 2nd Edition Coming June'09

*LexisNexis Butterworths. 2009. By Donald J. Bourgeois. Available June 2009.
The following is excerpted from the Preface.*

The report of the Panel on Accountability and Governance in the Voluntary Sector was a seminal work at the end of the 20th century. It captured a mood of the day – governance was an important issue, not only for charitable and not-for-profit organizations, but also for governments, funders and society in general. “Good governance” became a legitimate tagline in the sector.

Good governance remains an important objective. But the Panel’s work, unfortunately, has not been entirely fruitful – not due to any deficiency in the Panel’s work but the sporadic embracement of the concepts by the federal and provincial governments. Ultimately, organizations and their directors, senior staff and members are responsible for whether or not an organization achieves its objectives in an efficient and effective manner. However, governments establish the rules and have not moved in as timely a manner as was hoped.

[A]s this text was being completed, the economic challenges facing Canada were significant. Increasingly, Canadian society looks to charitable and not-for-profit organizations to support and promote Canadian values and societal objectives. ... In my own community, charities and not-for-profits have failed for various specific reasons to the detriment of the community. But there does seem to be a common issue among the pressures and failures – a need for organizations to be responsive, resilient and relevant in their communities.

This text attempts to assist those in the sector to understand the legal and practical issues that arise with charitable and not-for-profit organizations. It focuses on the role of directors because those are the individuals to whom society looks to ensure that the organization does what it should do. This edition recast[s] some of the ideas expressed in the first edition, updates the legal context, and draws in some

newer ideas. Issues around human resources and the reputation and relationships are also highlighted more than in the first edition.

The text will be available in June through the Butterworths bookstore at <http://www.lexisnexis.ca/bookstore/catalogue.php>.

Lexpert Rankings

[Jane Burke-Robertson](#) and [Terrance S. Carter](#) were once again recognized as leaders in the area of charity and not-for-profit law in Canada by *The Canadian Legal Lexpert Directory 2009*. Jane has been recognized since 2004, and now again in 2009, as a consistently recommended practitioner, and Terrance, Managing Partner of the firm, has also been recognized since 2004 and again in 2009 as one of the most frequently recommended practitioners in the area of charities and not-for-profits in Canada. In addition, Terrance Carter also co-authored the section summary for Charity & Not-for-Profit Law in the directory with [M. Elena Hoffstein](#) of Fasken Martineau DuMoulin LLP, who was also recognized by Lexpert as one of the most frequently recommended lawyers in the Canada.

Read More:

[PDF] <http://www.carters.ca/news/2009/lexpert09.pdf>

[WEB] <http://www.lexpert.ca>

IN THE PRESS

Managing Endowments in Difficult Times by Terrance S. Carter appeared in the Greater Toronto Area Leave a Legacy™ charitable giving supplement “Your Guide to Giving Back,” which was included in the Globe and Mail and Good Times magazine.

*Leave a Legacy™ GTA: Your Guide to Giving Back,
Globe & Mail Insert, Saturday, May 23, 2009, and
Good Times Magazine Insert, June 2009.*

New Not-for-Profit Corporations Act back on track references paper presented by Jane Burke-Robertson at the 2005 National Charity Law Symposium.

Inside Internal Control, Vol. 2, No. 4, May 22, 2009.

[Link] http://www.firstreference.com/past_icl/vol2_issue4.html#2

Canada Revenue Agency Notes by Karen J. Cooper.

Charitable Thoughts, Vol. 12, No. 5, May 2009.

[Link] http://www.oba.org/En/cha_en/Newsletter_EN/v12n5.aspx#Article_6

Managing Endowments During Difficult Financial Times by Terrance S. Carter

Charitable Thoughts, Vol. 12, No. 5, May 2009.

[Link] http://www.oba.org/En/cha_en/Newsletter_EN/v12n5.aspx#Article_1

Directors' Obligations - Avoiding directors' liability in troubled economic times by Karen J. Cooper.

Canadian Fundraising & Philanthropy eNews, Vol. 19, No. 8, April 30, 2009.

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=2967>

Compliance – CRA highlights application process for disbursement quota relief references a contribution in the April 2009 *Charity Law Update* by Terrance S. Carter.

Canadian Fundraising & Philanthropy eNews, Vol. 19, No. 8, April 30, 2009.

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=2960>

Charities / Not-for-Profit Law: Recent Developments of Importance by Terrance S. Carter and M. Elena Hoffstein.

The Canadian Legal Lexpert Directory 2009.

[Link] <http://www.carters.ca/news/2009/lexpert09.pdf>

RECENT EVENTS AND PRESENTATIONS

The 2009 National Charity Law Symposium, presented by the CBA and OBA Charity and Not-for-Profit Law Sections and the Continuing Legal Education Committee in Toronto, Ontario, on May 7, 2009, included a presentation by Terrance S. Carter and Theresa L.M. Man entitled “Business Activities and Social Enterprise: Towards a New Paradigm.”

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/tsctlm0507.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/tsctlm0507.pdf>

[Paper] <http://www.carters.ca/pub/article/charity/2009/tsctlm0507.pdf>

Fundraising Day, hosted by the Association of Fundraising Professionals in Toronto, Ontario, on May 28, 2009, included a presentation by Terrance S. Carter entitled “What’s New at Canada Revenue Agency.”

More details available at <http://afptoronto.org/index.php/fundraising-day>

UPCOMING EVENTS AND PRESENTATIONS

Healthcare Philanthropy: Check-Up 2009, hosted by Carters Professional Corporation and Fasken Martineau DuMoulin LLP, is being held at The Estates of Sunnybrook in Toronto, Ontario, on June 11, 2009, and will include the following presentations:

“Highlights in Charity Law: The Year in Review” by M. Elena Hoffstein of Fasken Martineau and Terrance S. Carter of Carters;

“Understanding Gifts of Real Estate and How to Develop Them” by Karen J. Cooper of Carters;

“The New CRA Proposed Fundraising Policy: What it Means to Your Hospital and Foundation” by Laura West of Fasken Martineau;

“Encroachments on Enduring Property” by M. Elena Hoffstein of Fasken Martineau; and

“Charity, Business and Profit: A Contradiction in Terms?” by Theresa L.M. Man of Carters.

More details at http://www.fasken.com/healthcare_philanthropy_06_11_09/.

The Institute of Chartered Accountants Professional Development Seminars will include a presentation by Karen J. Cooper in Ottawa, Ontario, on July 9, 2009 entitled “Current Issues Under the *Income Tax Act* Affecting Charities.”

Details at https://ebusiness.icao.on.ca/pd/pdCourseFilter_Detail.aspx?coursecode=23301OT0.

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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.



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, Ms. Man practices in the area of charity and not-for-profit law, with particular emphasis on tax issues. She is an Executive Member of both the Charity and Not-for-Profit Sections of the Ontario Bar Association and the Canadian Bar Association. In addition to being a regular speaker at the annual *Church & Charity Law*[™] Seminar, Ms. Man has also written articles for *The Lawyers Weekly*, *The Philanthropist*, *Planned Giving Pulse*, *International Journal of Civil Society Law*, *The Bottom Line*, *Canadian Fundraiser eNews*, and *Charity Law Bulletin*.



Jeremy I. Tam – Jeremy graduated from the University of Western Ontario, Faculty of Law. Prior to his legal studies, he graduated with an Honours Bachelor of Arts from the University of Toronto, focusing on Urban Studies, History, and Sociology. Outside of law school, Jeremy gained experience as a summer student at two Hong Kong law firms, interning at International Justice Mission Canada, researching and writing for Pro Bono Students Canada, and serving as President of the UWO Christian Legal Fellowship.

ACKNOWLEDGEMENTS, ERRATA AND OTHER MISCELLANEOUS ITEMS

Charity Law Bulletin No. 161 Revised April 27, 2009: As a result of clarifications made by CRA concerning encroachments on enduring property on April 22, 2009, *Charity Law Bulletin* No. 161 has been slightly revised to reflect the CRA clarifications.

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