

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

SEPTEMBER 2009 ISSUE

SECTIONS

Recent Publications and News Releases	1
In the Press	8
Recent Events and Presentations	8
Upcoming Events and Presentations	9
Contributors	11
Acknowledgements, Errata and other Miscellaneous Items	13

HIGHLIGHTS

CRA News
Report On the 2007 Canada Survey On Giving, Volunteering And Participating
Organizations outside Canada to Which Her Majesty Has Made a Gift as “Qualified Donee”
Clarification regarding CRA Requirements for Clergy Residence Deduction
Freedom of Religion No Defence to Refusal to File Income Tax Return
Just Cause for Employee Dismissal: What Employers Need To Know
The Charitable Gifts Act: A Commentary
Ontario Public Guardian and Trustee Provides Tips on Charitable Fundraising
Court Cautions Non-profit Corporations on Retaining Legal Counsel during Receivership

2009 Annual Church & Charity Law Seminar

Hosted by Carters Professional Corporation in Toronto, Ontario.

Tuesday, November 10, 2009.

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

Get on Our Mailing List: To automatically receive the free monthly *Charity Law Update*, send an email to info@carters.ca with “Subscribe” in the subject line. Please feel free to forward this Update to anyone (internal or external to your organization) who may be interested in being put on our monthly mailing list.

RECENT PUBLICATIONS AND NEWS RELEASES

CRA News

Karen J. Cooper

Revocations continue with the revocation of the charitable status of:

- Alberta Distribution Relief Aid Society International (see news release at <http://www.cra-arc.gc.ca/nwsrm/rlss/2009/m09/nr090914-eng.html>)
- New Hope Ministries Institute (see news release at <http://www.cra-arc.gc.ca/nwsrm/rlss/2009/m09/nr090908-eng.html>)
- Funds for Canada Foundation (see news release at <http://www.cra-arc.gc.ca/nwsrm/rlss/2009/m08/nr090810b-eng.html>)
- Jesus El Buen Pastor Spanish Pentecostal Church of Toronto (see news release at <http://www.cra-arc.gc.ca/nwsrm/rlss/2009/m08/nr090810-eng.html>)

All four organizations were involved in what CRA considered to be tax shelter gifting arrangements, including the Canadian Humanitarian Trust scheme and the Insured Giving Donation Program.

As of September 9, 2009, CRA has cancelled the Guide RC4108, *Registered Charities and the Income Tax Act* and it is no longer available online. CRA has incorporated the contents of the guide into the "Operating a Registered Charity" section of the Charities and Giving web pages on its website available at <http://www.cra-arc.gc.ca/tx/chrts/prtng/menu-eng.html>.

CRA has also recently posted a caution directed at registered charities considering lending their registration numbers. CRA indicates that "[U]nder no circumstances should a registered charity lend its registration number to another organization for receipting purposes... A charity that lends its registration number risks losing its charitable registration." (See caution at <http://www.cra-arc.gc.ca/tx/chrts/prtng/menu-eng.html>).

The Minister of National Revenue and Minister of State (Agriculture and Agri-Food), the Honourable Jean-Pierre Blackburn, announced on September 16, 2009 over \$2 million in funding granted for eight new innovative education and training projects under the Charities Partnership and Outreach Program (see news release at <http://www.cra-arc.gc.ca/nwsrm/rlss/2009/m09/nr090916-eng.html>).

On September 11, 2009, CRA added additional information to its website regarding additional sources of assistance and support for registered charities, listing many organizations and community resources that offer assistance to charities (see <http://www.cra-arc.gc.ca/tx/chrts/cntct/tsst-eng.html>).

Some organizations may have had GST and other CRA refunds held by CRA during the last few years. This is because certain provisions contained in the *Income Tax Act* and the *Excise Tax Act* require CRA to withhold the payment of rebates and refunds until all required returns under the *Income Tax Act*, the

Excise Tax Act, the *Excise Act, 2001*, and the *Air Travellers Security Charge Act* have been filed. Very often incorporated non-profit organizations do not file any returns under the *Income Tax Act*, assuming that no return is required since they are exempt from tax. However, incorporated non-profit organizations are required to file a T2 income tax return, pursuant to subparagraph 150(1)(a)(i) of the Act, and a past failure to file such a return may have resulted in CRA withholding payment of any rebate or refund owing to the organizations. On July 7, 2009, CRA announced that it was extending its administrative exemption of the requirement to withhold in these situations to include all tax years up to and including 2010 to allow a CRA internal review to be completed. If an organization has had a refund or rebate withheld by CRA, it should consult the announcement of the exemption which is available at <http://www.cra-arc.gc.ca/nwsrm/fctshts/2009/m07/fs090716-eng.html>.

Report On the 2007 Canada Survey On Giving, Volunteering And Participating

Terrance S. Carter in *Charity Law Bulletin* No. 173, September 28, 2009.

In June 2009, Statistics Canada published *Caring Canadians, Involved Canadians: Highlights from the 2007 Canada Survey of Giving, Volunteering and Participating* (the “2007 Survey”). A survey of giving, volunteering and participation in the voluntary sector is conducted approximately every three years by Statistics Canada. The 2007 Survey used a representative sample of almost 22,000 Canadians aged 15 and older, including residents of Canada who were not citizens.

The results indicate that from 2004, which was when the last survey was undertaken, the rates of donating, volunteering and helping in Canada have generally remained unchanged. However, there has been some growth in the total value of donations, the average size of donations and total hours volunteered. This *Charity Law Bulletin* provides an overview of the 2007 Survey and summarizes some of the key findings that will be of interest to charities.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb173.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb173.htm>

Organizations outside Canada to Which Her Majesty Has Made a Gift as “Qualified Donee”

Theresa L.M. Man

Organizations outside Canada to which Her Majesty has made a gift can qualify for “qualified donee” status under the *Income Tax Act*. Having this status entitles organizations to issue donation tax receipts to Canadian donors. These entities are listed in Canada Revenue Agency’s (CRA) “Attachment to IC84-3R5, Gifts to Certain Charitable Organizations Outside Canada,” which is updated by CRA from time to time (see <http://www.cra-arc.gc.ca/E/pub/tp/ic84-3r5-attach/>).

On September 4, 2009, CRA released *Policy Commentary* CPC – 030 to clarify how the CRA determines whether an organization outside Canada to which Her Majesty has made a gift meets the requirements for qualified donee status. The Policy Commentary indicates that to have the name of the foreign organization added to the Attachment, the federal department that made the payment, or the recipient organization itself, should forward the following information to CRA:

- a copy of the governing document of the foreign organization;
- a description of the foreign organization’s activities;
- a copy of the letter or certificate issued by the foreign authority granting the foreign organization charitable status;
- copies of correspondence, agreements, or other documents related to the Crown gift; and
- proof that the gift has been made (for example, a copy of the cheque).

CRA would then consider whether the foreign organization qualifies based on the following two-part test: (1) whether the organization received a gift from the federal government or its agents during a calendar year or in the 12 months immediately preceding that calendar year for individual donors, or during the fiscal period or in the 12 months immediately preceding that fiscal period for corporate donors; and (2) whether the organization would meet the requirements for registration as a charitable organization (not a public or private foundation) in Canada, except for the residency requirement. Once CRA determines that both requirements are met, the organization would be added to the Attachment.

Policy Commentary CPC – 030 is available on CRA’s website at <http://www.cra-arc.gc.ca/tx/chrts/plecy/cpc/cpc-030-eng.html>.

Clarification regarding CRA Requirements for Clergy Residence Deduction

By Terrance S. Carter

There has been some confusion regarding Canada Revenue Agency’s (“CRA”) position on the filing of form T1213 for those eligible to receive the Clergy Residence Deduction (“CRD”) which has now been clarified by the CRA in *Registered Charities Newsletter No. 23*, posted July 10, 2009. Under paragraph 8(1)(c) of the *Income Tax Act*, an eligible taxpayer may claim a deduction when calculating the income from their employment or office, in respect of his or her residence, if they are a member of the clergy or religious order, or as a regular minister of a religious denomination.

Previously, where an employee was eligible for the deduction, so long as they informed their employer in writing or with form T1223 that they would be making a CRD claim, there was no requirement to file form T1213 *Request to Reduce Income at Source*. The CRA position is that if an employee lives in their own house or rents a property and claims the deduction, they are required to file a T1213. If approved by the CRA, the employer then reduces the employee’s taxable income by the amount of the deduction and

only has to withhold the income tax at source on the difference. There is no requirement to file form T1213 if the employee lives in employer provided accommodations, such as a manse or parsonage, and claims the deduction. When determining the amount of income subject to withholding tax with regard to an employer provided accommodation, the employer should include the taxable benefit relating to that employer provided accommodations in the employee's income. The employee's taxable income should then be reduced by the CRD which the employee will be claiming.

See *Registered Charities Newsletter No. 23* at <http://www.cra-arc.gc.ca/E/pub/tg/charitiesnews-23/charitiesnews-23-e.html> (updated July 10, 2009), and IT-141R Consolidated at <http://www.cra-arc.gc.ca/E/pub/tp/it141r-consolid/it141r-consolid-e.pdf> for more information.

Freedom of Religion No Defence to Refusal to File Income Tax Return

Jennifer M. Leddy.

On August 20, 2009 the New Brunswick Court of Appeal held that freedom of religion under the *Canadian Charter of Human Rights and Freedoms* does not protect those who refuse to file income tax returns, because certain government programs are contrary to their religion. In the case of *David T. Little and Her Majesty the Queen*, the appellant refused to file his income tax return, and by implication pay taxes because he opposed abortion and the funding of abortion on the grounds of religion.

While accepting that the appellant's position on abortion is sincerely rooted in his religion, the Court denied his right to refuse to file his income tax return because he disagreed with government policies or expenditures. Otherwise, everyone who disagreed with the direction of government could stop paying taxes but continue to receive public benefits. According to the Court, the payment of income taxes does not imply support for government policy and refusals to pay taxes are "simply acts of civil disobedience intended to bring about change in government policy, the law or both." Nothing in the payment of taxes compels the taxpayer to agree with government policy or prevents him or her from advocating a contrary view.

The court drew a contrast between forcing a pacifist to participate in military service which would infringe freedom of religion under the *Charter* and the pacifist refusing to file tax returns or to pay taxes which would not be protected under the *Charter*. The remedy in the latter case is to work to change the policy through the political process. It will be interesting to see how this case is applied to health care workers who refuse to participate in medical procedures or offer medical services that are contrary to their religion or conscience.

Just Cause for Employee Dismissal: What Employers Need To Know

Barry W. Kwasniewski, *Charity Law Bulletin* No. 175, July 29, 2009.

Non-profit corporations and charities recognize that their employees are a vital resource, without whom, the organization could not function. While the majority of employment relationships do not end with a dismissal of an employee for cause, some unfortunately do. This Bulletin examines the meaning of “just cause,” provides examples of some of the commonly arising reasons for dismissal with cause, and provides guidance to employers to avoid for wrongful dismissal lawsuits in instances where dismissal for cause is contemplated.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb175.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb175.htm>

The Charitable Gifts Act: A Commentary

Donald J. Bourgeois, *Charity Law Bulletin* No. 174, September 29, 2009.

The statute was initially enacted in 1949 in Ontario to encourage people to donate portions of their estate to charities by ensuring that charitable purposes were being carried out by organizations that were tax exempt, and to ensure that there were safeguards in place so that the charitable intent is carried out.

The issue of charities owning businesses is not a simple one. There are likely other legitimate public policy reasons to govern or regulate charities owning businesses. The federal *Income Tax Act* places limitations on business activities by registered charities. But after 60 years of the *Charitable Gifts Act*, it is time to reassess whether the approach taken in 1949 remains the appropriate one and achieves a balance for the 21st century and its realities.

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb174.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb174.htm>

Ontario Public Guardian and Trustee Provides Tips on Charitable Fundraising

Terrance S. Carter in *Charity Law Bulletin* No. 176, September 29, 2009.

The Ontario Public Guardian and Trustee (“OPGT”) recently released a bulletin entitled “Charitable Fundraising: Tips for Directors and Trustees,” (the “Bulletin”) that provides helpful information to directors and trustees of charities in Ontario on conducting charitable fundraising. The Bulletin reminds directors and trustees of Ontario-based charitable organizations that a poorly conducted fundraising program not only damages the reputation of the individual charity, but also brings harm to the sector as a whole, as well as possibly exposing directors and trustees to personal liability. It is interesting to note the Bulletin was posted only a month after Canada Revenue Agency (“CRA”) published its Guidance on

Fundraising. Charities in Ontario should therefore make a point of reading the CRA Guidance along with this Bulletin.

In essence, the Bulletin reminds charities that they cannot conduct fundraising activities as a charitable purpose in their own right; charities must be open and transparent about their fundraising activities; costs are to be reasonable and accurately recorded; and directors and trustees in Ontario have a fiduciary duty with regard to their charitable assets, as well as being in compliance not only with the *Income Tax Act*, but also with the *Trustee Act* (Ontario) and the regulations under the *Charities Accounting Act* (Ontario).

Read More:

[PDF] <http://www.carters.ca/pub/bulletin/charity/2009/chylb176.pdf>

[WEB] <http://www.carters.ca/pub/bulletin/charity/2009/chylb176.htm>

Court Cautions Non-profit Corporations on Retaining Legal Counsel during Receivership

By Jacqueline M. Demczur

On June 17, 2009, the Ontario Superior Court of Justice released a ruling that could potentially have adverse consequences for not-for-profit corporations regarding the right to obtain legal counsel. In *City of Peterborough v. Kawartha Native Housing Society*, counsel for two not-for-profit native housing corporations, which had been placed under receivership by court order, sought an order for the receiver to pay their legal expenses out of the funds of the corporations, which the board of directors could not access. Funding and responsibility for the corporations had initially been done at the federal level, which was then shifted to the province and subsequently to the municipal level. The province had made investigations into the corporations and had reported serious concerns regarding the constitution and competency of the boards, as well as improper use of the corporate assets.

Counsel for the board of directors argued that the corporations maintained their residual rights even, when under receivership, to retain and instruct counsel. The court distinguished the facts of the case and the jurisprudence relating to the right to counsel of business corporations under receivership. In interpreting the general operating agreements between the corporations and the municipality, as well as the order appointing the receiver, Justice MacDougal ruled that the jurisprudence did not apply in this situation, and that the board should have sought leave of the court before retaining counsel or done so through the proper mechanisms provided by the appointment order. While the boards' legal counsel were seeking \$73,397.34 to be paid out of the corporations' funds, the court awarded the much smaller amount of \$15,000, reasoning that they should have known better before being retained that boards had no access to funds to pay them. In passing, the court suggested that the residual right to retain counsel may be different for a non-profit corporation compared to a for-profit corporation, but did not elaborate.

A Notice of Appeal has been filed, which means that the Ontario Court of Appeal may have more to say on this issue at a future date. The full decision can be found at <http://www.canlii.org/en/on/onsc/doc/2009/2009canlii31174/2009canlii31174.pdf>.

IN THE PRESS

Fundraising Guidance Still has Challenges by Terrance Carter.

The Bottom Line, Vol. 25, No. 11, Mid-September, 2009.

[Link] <http://www.carters.ca/news/2009/btmln/tscsep09.pdf>

Life in the balance: SCC weighs rights of mature adolescents to refuse treatment by Jennifer M. Leddy.

Canadian Lawyer Magazine, September 8, 2009.

http://www.canadianlawyermag.com/index2.php?option=com_content&task=view&id=677&pop=1&page=0&Itemid=63

CRA Draft Guidance Clarifies the Rules for Human Rights Charities Operation Abroad by Terrance Carter.

The Lawyers Weekly, Vol. 29, No. 14, August 21, 2009.

Proposed Consumer Product Safety Act raises concerns for charities by Nancy E. Claridge and Terrance S. Carter.

Canadian Fundraising & Philanthropy eNews, Vol. 19, No. 15, August 15, 2009.

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=3063>

Operations outside Canada? New rules are in the works for you by Terrance S. Carter and Karen J. Cooper.

Canadian Fundraising & Philanthropy eNews, Vol. 19, No. 16, August 31, 2009.

[Link] <http://www.canadianfundraiser.com/newsletter/article.asp?ArticleID=3078>

RECENT EVENTS AND PRESENTATIONS

Tax Expenditures and Public Policy in Comparative Perspective, a conference co-sponsored by the Canadian Tax Foundation and York University among others, was held at Osgoode Hall Law School on September 11 and 12, 2009, with Karen J. Cooper presenting “Ecological gifts are a bargain.”

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/kjc0911.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/kjc0911.pdf>

Understanding CRA's New Guidance on Fundraising & How it Impacts Your Fundraising, a free webinar hosted by the Association of Fundraising Professionals was presented by Terrance Carter with Ken Mayhew as moderator on September 23, 2009.

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/tsc0923.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/tsc0923.pdf>

2009 Canadian Land Trust Annual Conference held in Halifax, Nova Scotia, September 24 to 26, 2009, included the following presentations:

“Recent Tax Changes and How They Affect Your Land Trust” by Karen J. Cooper, and

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/kjc0925a.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/kjc0925a.pdf>

“Legal and Ethical Responsibilities of Board Members” by Karen J. Cooper and Konrad Leigel.

[WEB] <http://www.carters.ca/pub/seminar/charity/2009/kjc0925b.htm>

[PDF] <http://www.carters.ca/pub/seminar/charity/2009/kjc0925b.pdf>

Association of Treasurers of Religious Institute's Conference 2009, held in Ottawa, Ontario on September 26 and 27, 2009, included the following presentations:

“Recent CRA Developments Affecting Religious Charities” by Terrance S. Carter,

[WEB] <http://www.carters.ca/pub/seminar/church/2009/tsc0926.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2009/tsc0926.pdf>

“Charities Operating Outside Canada” by Karen J. Cooper, and

[WEB] <http://www.carters.ca/pub/seminar/church/2009/kjc0926.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2009/kjc0926.pdf>

“The Meaning of the Advancement of Religion as a Charitable Purpose” by Jennifer M. Leddy.

[WEB] <http://www.carters.ca/pub/seminar/church/2009/jml0926.htm>

[PDF] <http://www.carters.ca/pub/seminar/church/2009/jml0926.pdf>

UPCOMING EVENTS AND PRESENTATIONS

The Canadian Council of Christian Charities Annual Conference (being held in Mississauga, Ontario September 29 to October 1, 2009, will include the following presentations:

“CRA's New Policy on Canadian Charities Operating Outside of Canada” by Terrance S. Carter, and

“CRA's Proposed New Guidance on Advancement of Religion as a Charitable Purpose” by Terrance S. Carter and Jennifer M. Leddy.

Details available at <http://www.cccc.org/contents.php?area=a&id=4001>.

Institute of Advanced Financial Planners' Symposium 2009, being held in London, Ontario, October 1st to 3rd, 2009, will include a presentation by Terrance S. Carter entitled “Effectively Structuring Endowment Agreements.”

Details available at <http://www.iafp.ca/content.php?SectionID=0&ContentID=198>.

The New York University Law School National Centre on Philanthropy and the Law's Annual Conference titled “Shades of Virtue: Measuring The Comparative Worthiness of Charities,” being held

on October 29-30, 2009, will include a presentation by Terrance S. Carter and Theresa L.M. Man on “Measuring Comparative Worthiness Abroad: Striation of Charities in Canada.”

Details available at <http://www1.law.nyu.edu/ncpl/evntframe.html>

The 2009 Gathering of the Ontario Land Trust Alliance (OLTA), “Solid Foundation: Together We Can,” in Barrie, Ontario, will include a presentation by Karen J. Cooper entitled “Recent Tax Changes” on October 30, 2009.

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

The Institute of Chartered Accountants (ICAO) Professional Development Seminars will include a presentation by Karen J. Cooper entitled “Directors & Officer Liability – The Essentials and Beyond” in Ottawa, Ontario, on November 9, 2009.

Details at https://ebusiness.ica.o.on.ca/pd/pdCourseFilter_Detail.aspx?coursecode=21301OTO

The 2009 Annual Church & Charity Law™ Seminar will be held at Young-Nak Korean Presbyterian Church in Toronto, Ontario, on Tuesday, November 10, 2009.

Details and online registration are available at

<http://www.carters.ca/pub/seminar/chrchlaw/2009/brochure.htm>.

The 12th Annual Estates and Trusts Summit hosted by the Law Society of Upper Canada, being held in Toronto, Ontario, will include a presentation by Terrance S. Carter entitled “Charity Law – The Year in Review” on November 12, 2009.

Details available at <http://ecom.lsuc.on.ca/cle/product.jsp?id=CLE09-0110300>

The Canadian Association of Gift Planners (CAGP) Ottawa Roundtable on November 19, 2009, will have Terrance S. Carter and Karen J. Cooper speaking on “Essential Charity Law Update: What Every Gift Planner Needs to Know.”

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

The Association of Fundraising Professionals (AFP) Congress 2009 - Enhancing Philanthropy Around the World in Toronto, Ontario, November 30 through December 1, 2009, will include a presentation by Terrance S. Carter and Elena M. Hoffstein entitled “The Legal Track: Keeping Fundraiser in the Know.”

Details available at <http://afptoronto.org/index.php/congress>

Certified General Accountants of Ontario Professional Development Seminar entitled “Directors' and Officers' Liability: The Essentials and Beyond” is being presented by Karen J. Cooper in Toronto, Ontario, December 3, 2009.

<http://www.cga-ontario.org/eventReg/eventListing.aspx?src=rss&eventid=PD2009&seminarid=2009-1203p#PD20092009-1203p> for details.

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 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, 1st and 2nd Editions*, and *Public Law in Canada* published by LexisNexis Butterworths.



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 practices 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*.



Barry W. Kwasniewski - Mr. Kwasniewski joined Carters' Ottawa office in October 2008 to practice in the areas of employment law, charity related litigation, and risk management. Called to the Ontario Bar in 1990, Barry has a wide range of litigation experience, including in commercial disputes, personal injury, long-term disability, employment, insurance defence, and professional liability. Barry is a volunteer lawyer at Reach Canada, is on the Board of directors of the Vista Centre, and has assisted in several United Way campaigns.



Jennifer M. Leddy – Ms. Leddy joined Carters’ Ottawa office to practice charity and not-for-profit law following a distinguished career in both private practice and public policy. Her experiences include acting as a legal and policy advisor to the Canadian Conference of Catholic Bishops; and working with the Charities Directorate of the Canada Revenue Agency on the proposed “Guidelines on the Meaning of Advancement of Religion as a Charitable Purpose.” Ms. Leddy was also a co-director of the Catholic Organization for Life and Family, and a member of the Joint Regulatory Table of the Voluntary Sector Initiative on the legislative and regulatory environment of the sector.



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

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

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

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

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

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

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

**CARTERS PROFESSIONAL CORPORATION
SOCIÉTÉ PROFESSIONNELLE CARTERS**

PARTNERS:

Terrance S. Carter B.A., LL.B.
(Counsel to Fasken Martineau DuMoulin LLP)
Jane Burke-Robertson B.Soc.Sci., LL.B.
Mervyn F. White B.A., LL.B.
Karen Cooper B.Soc.Sci., LL.B., LL.L., TEP
Theresa L.M. Man B.Sc., M.Mus., LL.B., LL.M.
Jacqueline M. Demczur B.A., LL.B.
Esther S.J. Oh B.A., LL.B.

tcarter@carters.ca

janebr@carters.ca
mwhite@carters.ca
kcooper@carters.ca
tman@carters.ca
jdemczur@carters.ca
estheroh@carters.ca

ASSOCIATES:

Jennifer M. Leddy B.A., LL.B.
Barry W. Kwasniewski B.B.A., LL.B.
U. Shen Goh LL.B., LL.M.
Nancy E. Claridge B.A., M.A., LL.B.

jleddy@carters.ca
bwk@carters.ca
sgoh@carters.ca
nclaridge@carters.ca

COUNSEL:

Bruce W. Long B.A., LL.B.
Donald J. Bourgeois B.A., LL.B.

blong@carters.ca
dbourgeois@carters.ca

Main Office

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

Meeting Locations by Appointment

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

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

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

Mississauga Office

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

info@carters.ca
www.carters.ca
www.charitylaw.ca
www.churchlaw.ca
www.antiterrorismlaw.ca

Ottawa Office

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