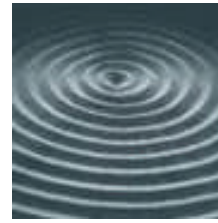
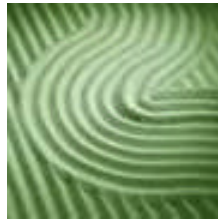


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Charities /Not-for-profit law Susan M. Manwaring and Robert B. Hayhoe 2004

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CHARITIES/NOT-FOR-PROFIT LAW

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PRACTICE AREA DEFINITION

Charities/Not-for-Profit Law encompasses a number of legal specialties, including corporate law, trusts and estates, and depending on the circumstances, real estate, taxation, employment and general business law. It involves representation of organizations such as public and private foundations, community trusts, cultural and performing organizations, educational and health care institutions, and other tax exempt entities, on matters ranging from obtaining charitable registration status from the Canada Customs and Revenue Agency, issues of corporate governance and planned giving, tax planning, and compliance with applicable provincial and federal statutes and regulations.

Please note that there is a separate section in the Directory for ESTATE & PERSONAL TAX PLANNING/ ESTATE LITIGATION.

RECENT DEVELOPMENTS OF IMPORTANCE

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2003 was a very active year in charity law. This summary will describe in some detail the principal tax regulatory developments under the *Income Tax Act* (Canada) of the year and will also provide some insight into the developing area of privacy law for charities. In addition to the items which will be covered in some detail, there are a number of other charity law developments in 2003 which bear mentioning.

OFFICIAL MARKS

The first of these is the decision of the Federal Court of Appeal in *Chosen People Ministries v. Canadian Jewish Congress and The Registrar of Trademarks* [2003] FCA 272². In the Chosen People decision, the Court upheld the conclusion of the Federal Court Trial Division that Chosen People Ministries was not, by virtue of being a charity and therefore subject to trust and tax law regulation, a "public authority". The

conclusion reached means that Chosen People Ministries was not eligible for expanded protection as an official mark under section 9 of the *Trade marks Act*. This decision provides welcome clarity to an area where many charities used to take what now looks like very aggressive positions that they were public authorities. Charities which hold official marks should now be obtaining registered trademarks.

ABUSE LIABILITY

The decisions of the Supreme Court of Canada in *K.L.B. v. Province of B.C.* [2003] SCC 051³, and *E.D.G. v. Hammer* [2003] SCC 052⁴, involving sexual abuse claims arising out of the BC foster care system and a native school respectively are also worth mentioning. The decisions clarify the availability of vicarious liability and breach of fiduciary duty claims in such cases in a way which might enable a charity involved in youth issues to successfully defend itself against a claim arising out of sexual abuse of a child in its care in a situation where the abuse was not foreseen or preventable.

PRIVACY

As of the end of 2003, the details of the application of privacy law in Canada to charitable organizations remains unclear. As a general rule, the Federal *Personal Information Protection and Electronic Documents Act*⁵ (PIPEDA) will apply on January 1, 2004 to the provincially regulated private sector in every province which has not passed substantially similar legislation prior to that date.

However, PIPEDA is limited in its application to charities (by virtue of charities being viewed typically as an exclusively provincial area of jurisdiction by virtue of section 92(7) of the *Constitution Act*) to apply only to "commercial activities" (assuming that the charity is not otherwise a federal undertaking, in which case PIPEDA purports to apply to employment information). "Commercial activities" are defined in PIPEDA to specifically include the selling, bartering or leasing of donor, membership or other fundraising lists. They will also include other activities of charities which are "commercial" in character.

Quebec has had private sector privacy law since 1994 (*An Act Respecting the Protection of Personal Information in the Private Sector*⁶) which has been confirmed to be substantially similar to PIPEDA such that PIPEDA will not apply to most activities of a charity in Quebec. Essentially, the Quebec law requires that an individual give informed consent to the collection, use or disclosure of the individual's personal information. The Quebec privacy law applies to all activities of a charity.

British Columbia has also just passed its own private sector privacy law, the *Personal Information Protection Act*⁷ ("PIPA"). PIPA also requires informed consent to the collection, use or disclosure of the individual's personal information. We expect that PIPA will be determined to be substantially similar to PIPEDA such that charities subject to BC jurisdiction will be governed by PIPA rather than PIPEDA. PIPA applies to all activities of charities.

At the end of the year, Ontario released health privacy legislation (the *Personal Health Information Protection Act*, 2003) which applies to protect health privacy records of an individual. While health privacy is a whole issue unto itself, one provision in the legislation which has caused concern is the requirement that hospitals or hospital foundations obtain explicit consent before approaching a patient or former patient about a potential donation. However, outside of health privacy, it appears that Ontario is content to have PIPEDA apply in the short term.

Alberta is also moving forward with its own privacy

legislation designed to supplant PIPEDA. While the legislation has been passed, it has not yet been determined to be substantially similar to PIPEDA. However, it appears that Alberta's privacy legislation (also the *Personal Information Protection Act*⁸) will not apply to a "non-profit organization" or any personal information that is in the custody or control of a non-profit organization except for personal information that is collected, used or disclosed by the non-profit organization in connection with any commercial activity carried out by the non-profit organization. Commercial activity is defined to include the sale or barter of donor lists.

"Non-profit organization" is defined in Alberta's bill as meaning an organization that is incorporated or registered under specified Alberta legislation or that meets the criteria to be established under the regulations. Assuming that "non-profit" organization will be defined broadly to include most charities wherever incorporated, the Alberta bill will therefore likely not extend the application of the privacy rules to the activities of charities and other not-for-profits beyond the application of those rules under PIPEDA.

In addition to the relatively complex and specialized issues which arise in implementing each piece of legislation, there are also very complicated privacy jurisdictional issues for charities. We understand that the offices of the Privacy Commissioners for Canada, British Columbia and Alberta are reviewing jurisdictional issues with a view to avoiding overlapping enforcement. We expect some guidance to be forthcoming from these offices soon.

TAX ISSUES

TAX SHELTER CHANGES

The 2003 *Income Tax Act* (Canada) tax changes relevant to charities were dominated by attempts by the Department of Finance to end the use of charitable donations as a tax shelter vehicle

On December 5 at 6 p.m., the Federal Department of Finance released draft *Income Tax Act* ("ITA") amendments designed to eliminate the use of charitable donations as a tax shelter tool⁹. This Finance release followed closely after a November 25, 2003 release by the Canada Customs and Revenue Agency ("CCRA") which implied that, even without a legislative change, the CCRA would be attacking such structures aggressively¹⁰.

The draft legislation was designed to address two basic shelter programs. The first could be characterized as buy low—donate high. It involved programs whereby donors could purchase goods (artwork, basic foodstuffs and medical supplies were popular) from fundraising consultants at wholesale or even firesale prices. These same goods could then be donated to particular charities which would issue donation receipts at retail value (backed by professional valuations supplied by the fundraising consultants). The difference between the wholesale and retail values would be sufficiently large to ensure that on an after tax basis the gift would be profitable.

Although the CCRA had attempted on a number of occasions to challenge donation programs as not involving real gifts, the Courts have held consistently that a profitable donation was still a gift. While the CCRA has been successful in challenging some tax shelter donations on the basis that the valuation of the donated gifts was inflated, this approach requires the CCRA to challenge each gift separately. Furthermore, many gifts were backed by very sophisticated valuation reports prepared by recognized independent experts.

The draft legislation prevents a donor from obtaining tax

recognition for the portion of the claimed value that exceeds the donor's cost unless the donated goods were obtained more than three years previously and with an intention other than to donate the goods.

The second type of shelter (known as a "leveraged donation shelter") involved a fundraiser providing a limited recourse loan to a donor to enable the donor to make a charitable gift. At the same time, the donor invests an amount into a fund where it will grow during the loan term to reach an amount equal to the loan payable. These programs did not give rise to a valuation issue and are recent enough that none of them have yet been considered by the Courts.

These leveraged donation shelters were previously addressed by the Department of Finance in the 2003 Federal budget¹¹. The December 5, 2003 release fine-tuned the proposed legislative language in an attempt to close certain limited-recourse debt donation programs that were advertised as not being caught by the budget proposal.

The budget changed the definition of "tax shelter" in subsection 237.1 of the *Income Tax Act*. The prior definition referenced deductions from income or taxable income but did not include vehicles which may create additional "tax credits" for an individual to use when calculating tax payable (such as vehicles involving individual charitable donation). A "tax credit" is a deduction from taxes otherwise calculated as payable, rather than a deduction from income or taxable income.

The amended definition will include tax credits as one of the types of benefit that should be included when determining whether a particular arrangement is a tax shelter. The amendments clarify that arrangements which include donations or contributions of property (i.e. gifts) can be caught as tax shelters.

As a result of being caught as tax shelters; donation programs will be required to register as tax shelters; better enabling the CCRA to track them (and reassess donors).

As well, the budget provided that if an arrangement incorporates a gift based on non-recourse debt, the *Income Tax Act* is amended to specifically provide that the amount of the gift is reduced by the amount of the associated limited recourse debt, until the year in which the debt is repaid. These changes are applicable in respect of property acquired and gifts, contributions and representations made after February 18, 2003.

JOINT REGULATORY REPORT

Taking a longer term view, perhaps the most important 2003 tax law development for charities was the issuance by of a report by the Joint Regulatory Table ("JRT") of the Voluntary Sector Initiative ("VSI") recommending changes to the federal regulatory environment for charities. We understand that the Department of Finance is moving forward with legislative changes to implement at least some of the recommendations.

The VSI is a joint federal government and voluntary sector project designed to examine how the federal government could better assist the voluntary sector's work. The VSI is divided into Tables (working groups) by subject area. The Table which is of most interest to lawyers is the JRT. This Table was convened in November, 2002 and has equal representation from the sector (both voluntary sector organizations and professionals) and from the federal government.

The JRT was asked to look at four areas, being the accessibility and transparency of the federal charities regulator (currently the CCRA), appeals from regulatory decisions, compliance reforms (intermediate sanctions) and institutional models. The JRT issued an interim report in the fall of 2002

which made recommendations in each of the four subject areas. The interim report was then the subject of an extensive consultation process which (with some notable objections to the scope of the JRT's terms of reference) supported most of the recommendations.

In March 2003, the JRT delivered its final report¹² to John Manley (then Minister of Finance), Elinor Caplan (then Minister of National Revenue) and Sheila Copps (then Minister Responsible for the Voluntary Sector). Because of the positive responses received during the consultation process, the final report is very close to the interim report.

Accessibility

The JRT report identifies a need for greater transparency in the CCRA's registration decision-making process. The recommendation is that the CCRA publish reasons for its positive and negative registration decisions (backed up by making the completed application package public for failed applications as it now is for successful ones). The report also recommends that the financial statements which registered charities must file with their T3010 annual returns be made available to the public.

The JRT report discusses in detail the proposal that the existence of a CCRA charities audit and the results of such an audit be made public. However, in recognition that the very existence of an audit could suggest wrongdoing to some, the report only recommends that audits be disclosed if serious penalties are imposed.

Finally, the JRT report recommends that the CCRA's internal policy database should be made available to the public (as is now beginning to be done on the CCRA's website).

Appeals

The current appeal system available to a charity against a registration or de-registration decision is a judicial review in the Federal Court of Appeal. This system is universally recognized as unsatisfactory.

The JRT report recommends that the CCRA introduce an independent internal administrative review system to consider registration and compliance decisions. Following a negative administrative review, a charity should have recourse to a trial *de novo* (the suggested venue being the Tax Court of Canada).

As well, the JRT recognizes that a combination of the inappropriateness of the current appeal structure and the financial realities facing charities has resulted in an almost total lack of jurisprudence on most of the tax issues facing registered charities. The report recommends a litigation fund, perhaps modeled on the Court Challenges Program, be considered as a way of obtaining more jurisprudence.

Intermediate Sanctions

The JRT recognizes that the current sanction system (essentially de-registration for all tax law violations) is both too severe and too blunt. Provided that a working appeal procedure is implemented, the JRT recommends that charities also be susceptible to suspension of qualified donee status (requiring that the CCRA obtain control of the receipting process) and/or to suspension of a charity's tax exempt status (with a tax based on revenue). While the interim report had recommended monetary penalties on directors and officers of charities, the consultation process indicated strong opposition to this proposal, so further study is recommended.

The report also deals with sanctions on charities established by deceptive fundraisers. The JRT is concerned that the current rules permit a registered charity to collect money from the public with fraudulent underlying purposes without any

ability for the CCRA to revoke registration until a few years later when the disbursement quota is not met. The JRT recommends the addition of a specific revocation ground, being that the registration was obtained on the basis of false information.

Institutional Reform

The JRT was asked to identify possible new models for the federal regulator (but not to express a preference). Given that these recommendations do not appear at all likely to go ahead, we do not propose to describe them here.

REGISTERED CHARITIES AND POLITICAL ACTIVITIES

In September of 2003, the CCRA released Policy Statement CPS-022¹³ dealing with political activities by registered charities. Generally, the Policy Statement provides useful guidance and reflects a helpful broadening of the administrative position which CCRA has taken historically in connection with political activities. Note though that there is still a substantial portion of the voluntary sector community which believes that even this more flexible position is excessively restrictive.

The ITA requires a charitable foundation or charitable organization to devote all of its resources to its charitable purposes. However, the ITA also deems a charity to have met this requirement if it devotes "substantially all" of its resources to its charitable purposes and devotes some remaining resources to ancillary and incidental political activities which are not prohibited political activities. These provisions clarify the law regarding political activity and ensure that charities that devote not more than 10% ("substantially all" is often considered to be 90%) of their resources to political activity remain eligible for charitable registration.

Political activities have historically been considered by the courts to be non-charitable. Political activities have been considered by the courts to include the support of a political party or candidate for public office; and activities to retain, oppose or change the law or policy or decision of any level of government in Canada or a foreign country.

The Policy Statement divides activities which could be considered to be political into three categories being (a) prohibited activities, (b) political activities, and (c) charitable activities. Prohibited activities are partisan political activities. Political activities are activities which call for political action or legal change. Political activities can be pursued, but must be incidental and ancillary to the charity's objectives. Activities which do not fall in these two categories but which are communications with the public or public officials are appropriate charitable activities.

The Policy Statement provides helpful and somewhat flexible guidance on the interpretation of the incidental and ancillary test for permissible political activities. It contains useful situational examples to provide guidance to the voluntary sector to assist organizations in determining in which category an activity might fall.

FEDERAL COURT OF APPEAL ON RELATED BUSINESS

In December of 2002, the CCRA was successful in the Federal Court of Appeal in upholding its refusal to register Earth Fund as a registered charity on the ground that it proposed to carry on an unrelated business of operating an internet lottery¹⁴.

The ITA permits a charitable organization and a public foundation to carry on a "related business". However, there is no complete statutory definition of related business. In the only previous Canadian tax case to consider the term, the Federal Court of Appeal in *Alberta Institute for Mental Retardation v. The Queen* decided that a related business was one where the

profits of the business were applied to support the charitable purposes of the charity. This became known as the destination of funds test. The CCRA never accepted this test.

In *Earth Fund*, the Federal Court of Appeal rejected explicitly the view of related business expressed in the *Alberta Institute* case. In *Earth Fund*, the Federal Court of Appeal limited *Alberta Institute* by concluding that Alberta Institute had only decided that the sale of goods which had been donated to a charity, was not a business, but was simply an element of fundraising. In concluding that Earth Fund's proposed internet lottery was not a related business, the Federal Court of Appeal was not willing to develop a rigorous test for related business, but simply concluded that the activities of Earth Fund were no different from any other commercial enterprise.

Given the lack of detailed guidance from the Federal Court of Appeal, we should expect the CCRA to apply another development from 2003 which will be very relevant to this issue. On March 31, 2003, CCRA released Policy Statement CPS-019¹⁵ which outlines the CCRA Charities Directorate's administrative position on for determining whether a charitable organization or public foundation is carrying on acceptable business (a "related" one) or an unacceptable business (an "unrelated" one). This Policy Statement takes the position that a related business is a business that is (a) related to the charity's purpose; and (b) subordinate to the purpose. The Statement also provides a number of useful examples and confirms that the CCRA will allow charities found to be carried on an unrelated business to spin it off into a taxable subsidiary with endangering charitable registration. ■

- 1 During 2003, the authors published numerous articles in *Lawyers Weekly*, the *Miller Thomson LLP Charities and Not-for-Profit Newsletter*, the *International Journal of Non-Profit Law* and the *International Journal of Civil Society Law* on the topics covered in this Recent Developments in Charity Law. Some portions of these previous articles have been incorporated into this piece.
- 2 <http://decisions.fct-cf.gc.ca/fct/2003/2003fca272.html>
- 3 <http://www.lexum.umontreal.ca/csc-scc/en/rec/html/2003scc051.wpd.html>
- 4 <http://www.lexum.umontreal.ca/csc-scc/en/rec/html/2003scc052.wpd.html>
- 5 http://www.privcom.gc.ca/legislation/02_06_01_e.asp
- 6 http://publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=2&file=/P_39_1/P39_1_A.html
- 7 http://www.legis.gov.bc.ca/37th4th/3rd_read/gov38-3.htm
- 8 <http://www.psp.gov.ab.ca/legislation/pipa/index.html>
- 9 <http://www.fin.gc.ca/news03/03-061e.html>
- 10 <http://www.ccr-aadrc.gc.ca/newsroom/factsheets/2003/nov/1125taxsheltere.html>
- 11 <http://www.fin.gc.ca/budtoce/2003/budliste.htm>
- 12 <http://www.vsi-isbc.ca/eng/regulations/reports.cfm>
- 13 <http://www.ccr-aadrc.gc.ca/tax/charities/policy/cps/cps-022-e.html>
- 14 <http://decisions.fct-cf.gc.ca/fct/2002/2002fca498.html>
- 15 <http://www.ccr-aadrc.gc.ca/tax/charities/policy/cps/cps-019-e.html>

LEADING PRACTITIONERS

RESEARCH

The Charities/Not-for-Profit field was first surveyed by LEXPERT® in 2002, but since the results were inconclusive, this practice area was not included in the 2003 Directory. Survey results in 2003 achieved greater depth. During the course of 2003 we contacted 137 respected lawyers in the field across Canada requesting that they complete detailed questionnaires describing their practices and identify who in their opinion were the leading practitioners in the field. 72 kindly did so, resulting in a response rate of 52.6%. The results are as set out in the league tables below.

ONTARIO

Since the bar in this practice area is very much provincially based, we have combined the leading practitioners from across the province into a single table.

LEADING PRACTITIONERS - TORONTO/ ORANGEVILLE/ OTTAWA

Most frequently recommended

Carter, Terrence S., *Carter & Associates (Orangeville)*

Drache, Arthur B.C., *Q.C.*,

Drache Buchmayer LLP (Ottawa/Toronto)

Goodman, Wolfe D., *Q.C.*, *Goodman and Carr LLP*

Hoffstein, M. Elena, *Fasken Martineau DuMoulin LLP*

Consistently recommended

Burke-Robertson, R. Jane, *Barrister & Solicitor (Ottawa)*

Carr, Howard M., *Fasken Martineau DuMoulin LLP*

Hamilton, John P., *WeirFoulds LLP*

Whitaker, Marni, *Lang Michener LLP*

Youdan, Timothy G., *Davies Ward Phillips & Vineberg LLP*

Repeatedly recommended

Corbin, Barry S., *Fraser Milner Casgrain LLP*

Hayhoe, Robert B., *Miller Thomson LLP*

Histrop, Lindsay A., *Cassels Brock & Blackwell LLP*

Manwaring, Susan M., *Miller Thomson LLP*

Parks, James M., *Cassels Brock & Blackwell LLP*

Pashby, William T., *Borden Ladner Gervais LLP*

Stevens, David P., *Goodman and Carr LLP*

BIOGRAPHIES

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Specializes in all major areas of estate planning. Experience includes wills and trusts, estates and post-mortem estate planning, estate freezing, marriage contracts and charities. A major aspect of practice includes succession planning, including both contentious and non-contentious family situations. Has acted as a facilitator in a number of family planning transactions. Advises extensively on estate litigation matters. Former Chair of the Wills & Trusts Section of the CBA (Ontario). Has written and lectured extensively in the estate planning field, including articles and talks for the CTF, the LSUC and the CBA. Called to the Ontario Bar in 1974.

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Practises primarily in the area of charities, not-for-profit organizations, gift planning. Past Chair of the National Charity and Not for Profit Law Section of the CBA and Past Chair of the Charity and Not-For-Profit Law Section of the OBA, as well as an Executive Member of the Government Relations Committee of the Canadian Association of Gift Planners. He has written numerous articles and has been a frequent speaker on legal issues involving charities and not-for-profit organizations for the LSUC, the CBA, the OBA, the National Society of Fund Raising Executives, the ABA, the Canadian Association of Gift Planners, the CTF and The Philanthropist. Mr. Carter is the editor of, and a contributor to *Charity Law Bulletin*, *Charity & the Law™ Update*, *Church & the Law™ Update*, and *Anti-Terrorism and Charity Law Alert*, as well as *Chair of the Church & the Law™ Seminar* held each year for churches and religious charities. Mr. Carter was the 2002 recipient of the AMS - John Hodgson Award of the OBA. Called to the Ontario Bar in 1980.

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Practice includes tax and estate planning, estate administration and mediation of estate disputes. Editor-in-Chief of *Estates, Trusts & Pensions Journal* (Canada Law Book). Founding Editor of *Money & Family Law* (Carswell). Has published numerous articles in business and professional journals. Has presented numerous papers at continuing education programs for lawyers, accountants and financial planners. Fellow of the ACTEC. Member, STEP. Past Chair of CBA Wills & Trusts Section Executive. Member of the Estate Planning Council of Toronto. Member of the Estates Subcommittee of the LSUC Civil Rules Committee. Chair, Professional Advisory Committee, Jewish Foundation of Greater Toronto. Called to the Ontario Bar in 1982.

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Arthur is best known in Canada for his 27 years as a Financial Post columnist and contributing editor. Besides his expertise in tax and estate planning, Arthur is a specialist in the tax treatment of charities and non-profit organizations and of the arts and artists. He currently splits his time between Ottawa and Toronto where he acts as legal counsel to Miller Thomson on tax and charity issues. As Chief, Personal Income Tax at the Department of Finance in the early 1970s, Arthur was responsible for drafting most of the Canadian charity tax rules. Arthur is the author of *The Canadian Taxation of Charities and Donations* and *The Charity and Non-Profit Sourcebook* and the *Canadian Not-For-Profit News* newsletter, and has published many charity law articles in prestigious journals. He has taught at the University of Ottawa and Queen's University and has an international reputation as a charity law speaker. Called to the Ontario bar 1968; appointed Q.C. 1984. LLM, Harvard, 1969. Named a member of the Order of Canada in January, 2004.

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Specializes in advising charities and not-for-profit corporations on all aspects of charity law, including incorporation, registration, real estate, and fund-raising. Advises clients with respect to making charitable and related bequests, as well as advising charities and similar organizations

with respect to their relationship to proposed donors and related matters. Assisted and advised charities with respect to establishing separate charitable foundations to assist in their activities and has incorporated foundations for such charities. Awarded the 2000 Associated Medical Services (AMS)/John Hodgson Award by the OBA for significant contributions by a lawyer to the charities field and the Charity and Not-for-Profit Law Section of OBA. Also awarded the Bicentennial Certificate of Merit of the LSUC for voluntary service to the community and the Arbor Award from the University of Toronto for his voluntary service to the University and made an Honorary Member of the Canadian Red Cross Society for many years of volunteer service. Roster mediator - Toronto. Called to the Ontario Bar in 1953.

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Practice focuses on providing tax and general counsel advice to charities and non-profit organizations. Particular expertise in cross-border tax rules for Canadian charities. Also provides tax litigation representation in tax appeals involving charities, donations and clergy. Author of many charity law articles and a book, *Fundraising from Canada*. Presents frequently on Canadian charity law subjects across Canada and in the U.S. Member of the editorial boards of the *International Journal of Not-for-Profit Law* and the *Journal of the Church Law Association of Canada*. Executive member of the Charities Law Section of the OBA and member of other organizations including the ABA, CTF and Canadian Association of Gift Planners. LLM (Taxation) from Osgoode Hall Law School at York University. Admitted to the Ontario Bar in 1998.

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advising in the area of charitable gifting. Numerous publications and speaking engagements in tax, estate planning, charities and charitable gifting with CTF, CBA, LSUC and STEP. Co-author, "Canadian Law and Practice" chapter in *International Personal Tax Planning Encyclopaedia*, (Butterworth 1990). Head of the Estate Planning and Administration Section of the BAC (until 2002), past member, Advisory Committee to Attorney General (Ontario) on Hague Convention on the International Recognition of Trusts. Called to the Ontario Bar in 1980.

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Practice focuses on providing tax and general counsel advice to charities and not for profit organizations. Co-Chair of the Miller Thomson Charities and Not For Profit National Industry Group. Acts for large national charities and various health care related clients. Also provides tax litigation representation and has regularly appeared in the Tax Court of Canada and the Federal Court of Appeal. Presents frequently on Canadian charity law matters across Canada. Guest Lecturer on charities matters at University of Ottawa Law School. Member of CBA and OBA Charities and Tax Sections and member of CTF and Canadian Association of Gift Planners. Vice Chair of Canadian Association of Gift Planners Government Relations Committee. Member of the Miller Thomson LLP National Executive Committee. Admitted to the Ontario Bar in 1985.

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National Chair of BLG's Not-For-Profit Practice Group. Practice involves advising not-for-profit organizations and charities, including industry associations, professional associations, hospitals, foundations, social agencies, clubs, sports groups and educational and religious organizations on issues such as governance, by-laws, incorporation, obtaining registration as a charity, contracts and agreements of all types. Director and Secretary of Smartrisk Foundation, Toronto East General Hospital Foundation and The Dr. Tom Pashby Sports Safety Fund. Member of the Investment Advisory Committee of The Salvation Army and The George Cedric Metcalf Charitable Foundation. Executive member of the OBA, Charity Law Section. Editor of BLG's "Not-For-Profit Law Update" and "Law

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David practises in the tax area, concentrating on personal planning, non-profits and charities and corporate finance. He also assists the firm's legal research department. Prior to joining the firm David taught in the Faculty of Law at McGill University. David is an adjunct professor at the Faculty of Law, U of T. and is a member of the LSUC, CBA, ABA, CTF and IFA. David is Editor of *The Philanthropist* and was called to the Ontario Bar in 1982.

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Partner and a member of Lang Michener's Tax and Estates Group in Toronto. Practice involves organization and administration of trusts, work for charitable and non-profit corporations, as well as all aspects of estate planning and administration. Former seminar leader at the Bar Admission Course. Participated in and chaired continuing legal education programs for the LSUC, the OBA, the CI, Osgoode Hall Law School, the IBA, and STEP. Member of the OBA, CTF, IBA, and Past Chair of the Charity & Not-For-Profit Law Section, OBA. Called to the Ontario Bar with honours in 1975.

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Specializes in trusts, estates and charities, dealing with planning, administration and litigation. Past professor at University of Western Ontario from 1977-84 and at Osgoode Hall Law School from 1984-92. Co-author of *The Law of Family Property* (Carswell, 1991), Editor of *Equity, Fiduciaries and Trusts* (Carswell, 1989). Associate Editor of *Estates and Trust Reports* (former Editor-in-Chief). Member, STEP; Member, International Academy of Estate and Trust Law; Fellow, ACTEC. B.A. Cambridge (1969); LL.M. University of Toronto (1972). Martindale-Hubbell's highest rating (AV). Called to Bar of England in 1971 and Ontario in 1979.

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Partner. Practises in the field of Wealth Preservation and Estate Planning. Manages and supervises multi-disciplinary transactions both domestic and international. Previously, Adjunct Professor with the University of British Columbia

Faculty of Law. Visiting Lecturer (Wealth Management MBA Program) Simon Fraser University. Lectures extensively to legal and other professionals both in Canada and abroad. Author, several publications, including: *The Law of Dependents' Relief in British Columbia*, 1991. Fellow of the ACTEC (Past Member of the Board of Regents; Past State Chairman Canada, Western). Member of the International Academy of Estate and Trust Law, (Past Member of International Executive Council, and Past President Elect). Member of the IFA; CTF; ITPA; and a Fellow of the Offshore Institute. Admitted to the British Columbia Bar in 1963; appointed Q.C. in 1987.

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