



**Nicole K.
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Biography

Nicole D'Aoust is a bilingual lawyer practicing charity and not-for-profit law. She provides advice to organizations on governance, corporate structure, charitable registration, non-profit requirements, CRA regulatory and compliance issues, contracts, operational and financial matters, domestic and international activities, social finance, social enterprise, charitable gifts and receipting, grants, fundraising campaigns, endowments, program and mission-related investments, related business activities, donor advised funds, audits, restructurings, mergers and acquisitions, wind-ups and dissolutions, director and member disputes, advocacy, political activity, anti-spam, lobbying, and privacy. Nicole works with clients across Canada in French and English.

In 2020, Nicole was appointed to the federal government's Technical Issues Working Group (TIWG) as a representative of Imagine Canada. As a member of TIWG, Nicole provides input to the Canada Revenue Agency on issues related to the regulation of registered charities and other qualified donees in Canada. Nicole is a member of the Canadian Bar Association's Charity and Not-for-Profit Law Executive and the current Chair of the Canadian Association of Gift Planners' Government Relations Committee. Nicole is a Member of the American Bar Association's Non-Profit Organizations Sub-Committee and a member of l'Association des juristes d'expression française de l'Ontario (the francophone lawyers' association of Ontario).

Nicole has been recognized by Chambers Canada as an "Up-and-Coming" charity and non-profit lawyer in the 2024 and 2025 Chambers Canada Guides. Nicole has been recognized as a best lawyer in Best Lawyers Canada since 2023 and the Canadian Lexpert Directory since 2021.

Nicole has co-chaired the Canadian Bar Association's Charity Law Symposium and spoken at the Canadian Tax Foundation's Annual Conference and co-authored a paper on the granting rules that apply to registered charities. She has also co-authored a paper for the Canadian Tax Journal's Policy Forum on using charities and non-profits in the same family of organizations for political activities. Nicole is the co-author of CPA Canada's free publication entitled "20 Questions Not-for-Profit Directors Should Ask About Their Duties".

Nicole has completed CPA Canada's three-year In-Depth Tax Course and

RELATED SERVICES

Charities & Not-for-Profit
Corporate Governance
Private Client Services

RELATED INDUSTRIES

Social Impact

previously worked at a big four accounting firm. She is the former co-editor of Canadian Tax Focus, a Canadian Tax Foundation newsletter and a former co-editor of Miller Thomson's Social Impact Newsletter. Nicole is the past co-chair of the Toronto Symphony Orchestra's Young Leadership Council.

Professional achievements & leadership

- *The Best Lawyers in Canada* – Trusts and Estates, 2024-2025
- *Chambers Canada Up and Coming lawyer* - Charities/Non-profits, 2024-2025
- *The Canadian Legal Lexpert Directory* - Charities/Not-For-Profit Law, 2024

Thought leadership

Publications

- "Considerations for Canadian charities and non-profits in light of the U.S. election", Social Impact Newsletter, April 23, 2024
- "2023 Federal Budget: Highlights for the Charitable and NPO Sector", Social Impact Newsletter, March 28, 2023
- "New Rules for Charities: Qualifying Disbursement Rules and Changes to the Disbursement Quota", CTF - National Conference Paper, November 28, 2022
- "Charity lawyers strongly support Bill S-216", Social Impact Newsletter, April 1, 2022
- Canada Elections Act: What you can do without registering", Social Impact Newsletter, August 20, 2021
- "Public messaging during an election period: You may need to register ASAP", Social Impact Newsletter, August 13, 2021
- "Charity lawyers publish open letter", Social Impact Newsletter, February 19, 2021
- "Revoking a charity's registration: The standard of review", Canadian Tax Focus, Volume 10, Number 3, August 2020
- "Ransomware attack on cloud-services provider affects charities and not-for-profits", Social Impact Newsletter, July 17, 2020
- "Relief plan in the works for the "entertainment industry" and other funding for arts, culture, and sports organizations", Social Impact Newsletter, April 22, 2020
- "Checklist of Items to Consider when Disbursing From Endowment Funds", Social Impact Newsletter, September 12, 2019
- "Ways to Maintain Proper Books and Records", Social Impact Newsletter, August 22, 2019
- "Senate Special Committee Releases Eagerly Awaited Report on the Charitable Sector", Social Impact Newsletter, June 21, 2019
- "No Formal Voluntary Disclosure Program for Charities", Social Impact Newsletter, April 25, 2019
- "Senate of Canada to Study Charitable Sector", Social Impact Newsletter, March 9, 2018
- "CRA Launches In-Person Education Visits to Charities", Social Impact Newsletter, February 20, 2018
- "Charities Can Now Help Businesses in the Aftermath of Disasters", Social Impact Newsletter, December 15, 2017
- "How Finance's Private Corporation Tax Proposals Will Affect Gifts to Charity", Social Impact Newsletter, October 19, 2017
- "CRA Announces Plan to Change Some Charity Business Numbers", Social Impact Newsletter, August 10, 2017
- "Policy Forum: Using Dual Structures for Political Activities - Charities and Non-Profits in the Same Family of Organizations",

Canadian Tax Journal, August 2017

- "Deadline to Register for Funding Competition May 1, 2017", Social Impact Newsletter, April 25, 2017
- "New Requirement to Keep Register of Property Interests", Social Impact Newsletter, February 24, 2017
- "When is a University not a "University"?", Social Impact Newsletter, February 2, 2017
- "Political Activities: What Fundraisers Need to Know", Association of Fundraising Professionals - Toronto Chapter - Annual Congress, November 2016
- "Court Orders Not-for-Profit Corporation to Revise Proxy Form", Social Impact Newsletter, August 17, 2016
- "Ontario Ministry of Finance asks Charities to Review Significant New Proposals", Social Impact Newsletter, July 28, 2016
- "New Tools for Greater Public Access to Information about Charities", Social Impact Newsletter, July 2016
- Budget 2016 - "Canadian Donor's Guide to Fundraising Organizations in Canada 2016-2017", June 2016
- "Federal Court of Appeal Decisions on Charities", Canadian Tax Highlights, CTF, May 31, 2016
- "Summary of CRA Filing Requirements for Tax-Exempt Corporations", Charities and Not-for-Profit Newsletter, April 12, 2016
- "Special 2016 Federal Budget Edition", Charities and Not-for-Profit Newsletter, March 22, 2016
- Ontario Budget 2016: "Few New Measures that Affect the Voluntary Sector", Charities and Not-for-Profit Newsletter, March 3, 2016
- "Finance Releases Draft Legislation Affecting Estate Donations", Charities and Not-for-Profit Newsletter, February 3, 2016
- "Finance Proposes Changes to the Taxation of Trusts and Estates and the Use of Charitable Donation Tax Credits by Estates", Wealth Matters, January 21, 2016
- "Should Your Organization Stay under the ONCA or Continue to the CNCA?", Charities and Not-for-Profit Newsletter, January 11, 2016
- "Number of Canadian Non-Profit Management Degrees/Diplomas Growing", Charities and Not-for-Profit Newsletter, November 12, 2015
- "Federal Government to Match Donations to Charities Responding to Syria Crisis", Charities and Not-for-Profit Newsletter, September 15, 2015
- "Update on 2015 Federal Budget Measures", Charities and Not-for-Profit Newsletter, September 3, 2015
- "New CRA Advisory on Political Activities Focuses on Federal Election", Charities and Not-for-Profit Newsletter, September 3, 2015
- "Deadline for Proposals to Participate in Social Finance Accelerator Initiative July 17, 2015", Charities and Not-for-Profit Newsletter, June 24, 2015
- "Extended Investment Period for Community Enterprise Development Tax Credit", Charities and Not-for-Profit Newsletter, May 25, 2015
- "Federal Budget 2015 – Update of Measures that Affect Charities", Charities and Not-for-Profit Newsletter, April 2015
- "Court Rules on Whether Unalterable Provisions in a Constitution can be Amended", Charities and Not-for-Profit Newsletter, March 31, 2015
- "Tips for Dealing with CRA Audits", Charities and Not-for-Profit Newsletter, February 27, 2015
- "Canadian Charities and the Rules on Political Activity", Ontario Bar Association's Institute 2015, February 4, 2015
- "Possible Tax on Gifts of Ecologically Sensitive Land", Charities and

Not-for-Profit Newsletter, January 30, 2015

- “An Overview of the Tax Rules for Donations of Securities”, The Globe and Mail Guide to Charitable Giving, December 2014
- “Supreme Court Says Parties to Contracts Must Act in Good Faith”, Charities and Notfor-Profit Newsletter, December 2014
- “New CRA View on Whether Condominium Corporations are Exempt from Tax”, Charities and Not-for-Profit Newsletter and MT CondoLaw – Ontario, November and December 2014
- “Court Rules in Case Involving Director’s Liability for Income Tax and Other Amounts”, Charities and Not-for-Profit Newsletter, October 2014
- “New OECD Recommendations May Affect Not-for-Profit Organizations”, Charities and Not-for-Profit Newsletter, September 2014
- “Innovative Charitable Giving”, CTF – Ontario Tax Conference Paper, September 2014
- “Supreme Court of New Zealand Finds That Political Purposes Can Be Charitable”, Charities and Not-for-Profit Newsletter, August 2014
- “Release of Taxpayer Information to Police: Possible Legal Conflicts”, Canadian Tax Focus, Volume 4, Number 3, August 2014
- “New Rules: Recent and Proposed Changes Affecting Insurance Planning”, STEP Journal, December 2013
- “Supreme Court of Canada rules in favour of taxpayers in Quebec ‘rectification’ cases”, Tax Insights, Wilson & Partners LLP, November 28, 2013
- “TaxFind Online: Some Tricks of the Trade”, Canadian Tax Focus, Volume 3, Number 1, February 2013
- “SCC to Decide on Non-Qualifying Amalgamations”, Canadian Tax Focus, Volume 2, Number 4, November 2012
- “Trust Deed Rectified a Second Time”, CCH Tax Topics, June 28, 2012
- “What is Goodwill?”, CCH Tax Topics, April 26, 2012

Speaking Engagements

- “Navigating Charitable Red Tape as an Animal Protection Organization”, Canadian Animal Law Conference, September 29, 2024
- Conference Co-Chair, CBA Charity Law Symposium, May 9, 2024 (Online)
- “Qualifying Disbursements: New Canadian Charity Rules with Cross-Border Implications”, ABA Business Law Spring Meeting 2024, April 4, 2024
- “Understanding How to Support Non-Qualified Donees”, Community Foundations of Canada - Reconnect 2023 Conference, June 2, 2023
- “How the Disbursement Quota Impacts your Community Foundation”, Community Foundations of Canada - Reconnect 2023 Conference, June 1, 2023
- Conference Co-Chair, CBA Charity Law Symposium, May 12, 2023
- “New Rules for Charities: Qualifying Disbursement Rules and Changes to the Disbursement Quota”, CTF - National Conference Paper, November 28, 2022
- “Animals and the Income Tax Act (Canada)”, Canadian Animal Law Conference, September 18, 2022
- Conference Co-Chair, CBA Charity Law Symposium, May 5, 2022 (Online)
- “Planned Giving - What Works, What Does Not Work!”, Panelist, Canadian Association of Gift Planners (CAGP) Fireside Chat, December 15, 2021
- “Flexibility in Endowment Strategy”, Canadian Association of Gift

Planners (CAGP) Conference, April 2021

- “How to Engage the Next Generation of Donors in a COVID/Virtual World”, Panelist, Canadian Association of Gift Planners (CAGP) Professional Development Workshop, January 29, 2021
- “What Questions should your Directors be asking in a Pandemic? / Employment Issues in a Pandemic – Update!”, Miller Thomson Social Impact Webinar, November 24, 2020
- “A Discussion on COVID-19’s Unique Impact on Women in the Legal Profession”, Panelist, Waterloo Region Law Association, October 6, 2020
- “Event Cancellations, Virtual Meetings and Regulatory Updates for Canadian Charities and Not-For-Profits”, OBA Charity & Not-For-Profit Law program, April 8, 2020
- “Mise en place de structures corporatives – pourquoi, quand et comment les utiliser au profit de l’organisme de bienfaisance”, Canadian Tax Foundation, September 24, 2019

Community involvement

- Former Co-Chair of Toronto Symphony Orchestra’s Young Leadership Council
- Avid supporter of arts and culture organizations and animal welfare organizations

Professional memberships

- Canadian Association of Gift Planners (CAGP)
- Canada Bar Association and Ontario Bar Association (CBA/OBA)
- Canadian Tax Foundation (CTF)
- Law Society of Ontario (LSO)
- Association des juristes d’expression française de l’Ontario (AJEFO)

Languages spoken

- English
- French

Bar admissions & education

- Ontario, 2012
- Parts I, II, and III, CPA In-Depth Tax Course, Canadian Institute of Chartered Accountants
- JD, University of Ottawa, 2011
- M.A., Western University, 2008 – French Literature
- B.A., Western University, 2007 – Political Science