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CORPORATE AND PRACTICE MANUAL FOR CHARITIES AND NOT-FOR-PROFIT CORPORATIONS

Burke-Robertson, Carter and Man

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This loose leaf service examines the process of incorporating non-share capital corporations for federal, provincial, and territorial corporations. This publication covers all aspects of corporate maintenance and examines select practice issues relevant to the operation of charitable and not-for-profit corporations, including charities operating outside of Canada, intellectual property, provincial investment power, privacy law, issues when drafting restricted charitable purpose trusts, antiterrorism and money laundering issues for charities, and a discussion on the need for a practice approach to advising charities.

This release features updates to Appendix SL (Selected Legislation), including the CRA Gifts and Income Tax 2024. This release also features updates to the addition of the Ontario *Business Names Act*, R.S.O. 1990, c. B.17, and updates to the Ontario Rules for Not-for-Profit and Charitable Corporations, Guide to the Not-for-Profit Corporations Act, 2010, Not-for-Profit Corporations Act, 2010—Transition Considerations, and Cost and time required to register, change or search for a business name, corporation or not-for-profit.

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Highlights

- **Selected Legislation – Canada – Relevant CRA Forms and Publications – Gifts and Income Taxes 2024** – You can claim a tax credit based on the eligible amount of your gift to a qualified donee. Qualified donees include registered charities, registered journalism organizations (RJO), registered Canadian amateur athletic associations, registered national arts service organizations, registered housing corporations resident in Canada set up only to provide low-cost housing for the aged, registered municipalities in Canada, registered municipal or public bodies performing a function of government in Canada, the United Nations and its agencies, the Government of Canada, a province, or a territory, universities outside Canada that ordinarily include students from Canada, that are registered with the CRA, and registered foreign charities to which the Government of Canada has made a gift. To help donors determine which organizations may issue official donation receipts, qualified donees must appear on the publicly available lists that the CRA maintains. The United Nations and its agencies, as well as the Government of Canada, a province, or territory are not included on these lists because they qualify automatically. Generally, you can claim part or all of the eligible amount of your gifts, up to the limit of 75% of your net income for the year. You may be able to increase this limit if you give capital property, including depreciable property.
- **Selected Legislation – Ontario – Ontario Not-for-Profit Corporations Act Guides – Guide to the Not-for-Profit Corporations Act, 2010** – This guide provides basic information about Ontario's *Not-for-Profit Corporations Act, 2010*. It is intended to be used by members, directors, officers, administrators and others supporting organizations that are thinking of incorporating as a not-for-profit corporation but may not have not-for-profit experience. This guide is also useful for identifying what has changed from the *Corporations Act* or a corporation that was previously governed under this act. The Act sets out how not-for-profit corporations are created, governed and dissolved.