

Summary of Contents

PART I. INTRODUCTION AND BACKGROUND

- Chapter 1. Introduction
- Chapter 2. History of the Taxation of Charities and Donations
- Chapter 3. Definition of Charity

PART II. REGISTERED CHARITIES

- Chapter 4. Registration
- Chapter 5. Charitable Organizations
- Chapter 6. Public Foundations
- Chapter 7. Private Foundations
- Chapter 8. Disbursement Quota
- Chapter 9. Record-Keeping, Reporting, and Transparency
- Chapter 10. Audits, Sanctions, and Appeals
- Chapter 11. Associated Charities and Other Relationships
- Chapter 12. International Charitable Activities
- Chapter 13. Political Activities
- Appendix 13A. Appendix
- Chapter 14. Business and Business-Like Activities

PART III. OTHER ORGANIZATIONS

- Chapter 15. Quasi-Charities
- Chapter 16. Non-Profit Organizations

PART IV. CHARITABLE GIFTS

- Chapter 17. Charitable Donations
- Chapter 18. Gifting Capital Property
- Chapter 19. Issuing Receipts and Fundraising

CHARITIES TAXATION, POLICY AND PRACTICE — TAXATION

Chapter 20. Select Gift Planning Issues

Table of Cases

Index