



firm profile

McMillan is a modern and ambitious business law firm serving public, private and not-for-profit clients across key industries in Canada, the United States and internationally. With recognized expertise and acknowledged leadership in major business sectors, we provide solutions-oriented legal advice through our offices in Vancouver, Calgary, Toronto, Ottawa, Montréal and Hong Kong. Our firm values – respect, teamwork, commitment, client service and professional excellence – are at the heart of McMillan's commitment to serve our clients, our local communities and the legal profession. For more information, please visit our website at www.mcmillan.ca.

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charities/not-for-profit/tax-exempts

overview

Charities, not-for-profits ("NPOs") and other tax-exempt organizations perform a vital role in our communities. They deliver important services and are tireless advocates for causes as varied as arts and culture to international development.

McMillan's Tax Group works with charities, NPOs and tax-exempt organizations to deliver a wide range of tax-related legal services. We frequently assist entities in obtaining status as registered charities in Canada, and work with organizations on an ongoing basis to ensure that they maintain their charitable, not-for-profit or tax-exempt status under the *Income Tax Act* (Canada). We also assist these organizations with a variety of commercial issues, corporate governance matters and compliance challenges.

Our clients include a broad range of charities, NPOs, community organizations, governmental and quasi-governmental entities, pension plans, service clubs, religious organizations, aboriginal groups and recreational clubs.

McMillan's tax lawyers are widely recognized for providing pragmatic advice to charities, NPOs and tax-exempt organizations, guided by an awareness of the public policy dimensions of our clients' challenges, a commitment to collaborating on fresh ideas, and a multidisciplinary approach to handling complex retainers.

McMillan helps its clients navigate the complex regulatory regime that governs charities, NPOs, and other tax exempt organizations by:

- Assisting entities successfully register as charities and maintain their registered status under the *Income Tax Act* (Canada)
- Assisting organizations as they seek not-for-profit or tax-exempt status
- Helping organizations appropriately structure their funding arrangements
- Helping organizations manage their affairs in a manner that will not jeopardize their preferred tax status
- Guiding organizations through audits conducted by the Canada Revenue Agency
- Helping non-Canadian entities establish their preferred tax status in Canada
- Resolving disputes with governmental authorities

representative transactions

- Merger of Ontario and federal registered charities.



charities/not-for-profit/tax-exempts

- Advising large professional associations on transitioning under new Ontario NFP legislation.
- Advising large international associations on scope of permitted activities under federal Special Act.
- Advised major public foundation in connection with investment pooling arrangement to enable smaller charities to pool investment funds with public foundation to lower investment costs for all participants.