

Measure		Yes	No	Not Sure	N/A	For More Information
1	Filing Your T3010 Registered Charity Information Return					
a.	You have checked that you are a registered charity on the CRA's Charities Listing					http://www.cra-arc.gc.ca/ebci/haip/srch/advancedsearch-eng.action CRA's Charities Listing
b.	You know the date of your fiscal year end					See previous T3010 or CRA listing at http://www.cra-arc.gc.ca/ebci/haip/srch/advancedsearch-eng.action
c.	You know when to file your T3010					http://www.globalphilanthropy.ca/images/uploads/Canadian_Charities_-_File_your_T3010_on_time.pdf
d.	You know who is responsible for filing the T3010 in your organization					
e.	You always file your T3010 on time					
f.	You are up to date with your T3010 filings					
g.	CRA has your correct contact information					See CRA listing http://www.cra-arc.gc.ca/ebci/haip/srch/advancedsearch-eng.action
2	Ensuring Your T3010 is Correct and Complete					
a.	You are using the correct form					http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rtrn/menu-eng.html You might want to try the QuickPrep T3010 form at www.charityfocus.ca
b.	You complete all required information on the T3010					View CLIP's Annotated T3010 at http://www.capacitybuilders.ca/clip or CRA's page on the T3010 http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rtrn/menu-eng.html
c.	You attach all required documentation when you file your T3010 such as financial statements					See CRA checklist on pg. 2 in the T3010 guide at http://www.cra-arc.gc.ca/E/pub/tg/t4033-1/README.html
d.	If you are having trouble with the T3010 you have checked CRA resources or called the CRA					See Sample T3010 at http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rtrn/smpls-eng.html . As well, CRA has funded a number of groups as part of its Charity Partnership and Outreach Program that have information on completing the T3010. See www.capacitybuilders.ca/clip
e.	You have checked that you have not made some of the most common mistakes with the T3010B					http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/rtrn/mstksb-eng.html
f.	You had your lawyer, accountant and/or board members check the T3010 before it was filed					This is a best practice but may ensure a more accurate form

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g.	After filing the T3010 you have checked your T3010 online to ensure accuracy					This is a best practice for larger organizations. See CRA Charities Listing at http://www.cra-arc.gc.ca/ebci/haip/srch/advancedsearch-eng.action Also www.charityfocus.ca
3 Ensuring Your Donation Receipts Are Correct						
a.	You only provide official donation receipts for "gifts" when appropriate					See definition of "gift" http://www.cra-arc.gc.ca/chrtsgvng/chrtsglossy-eng.html#gift . See also P113 Gifts and Income Tax http://www.cra-arc.gc.ca/E/pub/tq/p113/README.html
b.	You only provide receipts for donations to your organization (you do not act as a conduit or lend your registration to another organization such as non-profit or foreign charity)					http://www.cra-arc.gc.ca/chrtsgvng/chrtspolicy/cqd/tsd-cnd-eng.html or http://www.globalphilanthropy.ca/index.php/blog/comments/cras_new_guidance_for_canadian_registered_charities_carrying_out_activities/
c.	You understand the "split receipting" rules and ensure that any "advantage" is subtracted from the amount of the donation to determine the eligible amount of the official donation receipt.					http://www.cra-arc.gc.ca/chrtsgvng/chrtspolicy/rceipts/split-eng.html Example of split receipting – someone pays \$100 to go to gala dinner, you subtract advantage (food, door prizes etc) and issue receipt for donation minus advantage.
d.	You understand that the definition of "advantage" or benefit is what a donor may receive in return for his or her donation (for example, a meal, tickets to a show), and it must be taken into consideration when determining the eligible amount of a gift for receipting purposes.					http://www.cra-arc.gc.ca/chrtsgvng/chrtspolicy/rceipts/dtrmnfmv-eng.html
e.	You understand that advantage is very broad and some of the many possible advantages include property (for example, cash, non-cash gifts also called gifts-in-kind), the use of or enjoyment of property; the provision of services; and other benefits including but not limited to assumption of debt by charity, sponsorship, non-recourse loans, etc.					http://www.cra-arc.gc.ca/chrtsgvng/chrtsglossy-eng.html
f.	All mandatory fields are included on your receipts					You can review CRA's checklist <i>Issuing complete and accurate donation receipts</i> http://www.cra-arc.gc.ca/chrtsgvng/chrtspolicy/rceipts-eng.html or review CRA's sample receipts. http://www.cra-arc.gc.ca/chrtsgvng/chrtspolicy/rceipts-eng.html
g.	You always ensure that you have the correct donor on the receipt					http://www.cra-arc.gc.ca/chrtsgvng/chrtspolicy/cpc/cpc-010-eng.html
h.	You understand the definition of fair market value namely: • Fair market value is normally the highest price, expressed in dollars, that property would bring in an open and unrestricted market, between a willing buyer and a willing seller who are both knowledgeable, informed, and prudent, and who are acting independently of each other.					http://www.cra-arc.gc.ca/chrtsgvng/chrtspolicy/rceipts/dtrmnfmv-eng.html http://www.cra-arc.gc.ca/chrtsgvng/chrtsglossy-eng.html

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i.	You understand that in certain circumstances under the deemed fair market value rules a charity must issue a receipt for the lesser of fair market value or the cost to the donor					http://www.cra-arc.gc.ca/chrts-qvng/chrts/prtng/rcpts/dmdfmv-eng.html
j.	You understand that if either the fair market value of a gift in kind or an advantage cannot be determined, an official donation receipt cannot be issued.					
k.	You understand that the onus is on the charity to determine fair market value and that a charity cannot rely on a donor's valuation or view of fair market value.					
l.	<p>You are aware of the transaction that generally do not qualify as gifts and therefore no tax receipt is issued? For example:</p> <ul style="list-style-type: none"> • A court ordered transfer of property to a charity; • The payment of a basic fee for admission to an event or to a program; • The payment of membership fees that convey the right to attend events, receive literature, receive services, or be eligible for entitlements of any material value that exceeds 80% of the value of the payment; • A payment for a lottery ticket or other chance to win a prize; • The purchase of goods or services from a charity; • A donation for which the <u>fair market value</u> of the advantage or consideration provided to the donor exceeds 80% of the value of the donation; • A gift in kind for which the fair market value cannot be determined; • Donations provided in exchange for advertising/sponsorship; • <u>Gifts of services</u> (for example: donated time, labour); • Gifts or promises (for example: <u>gift certificates</u> donated by the issuer, hotel accommodation); • <u>Pledges</u>; • Loans of property; • Use of a timeshare; and • The lease of premises. 					<p>Check out the free CLIP Receipting Kit with information on receipting and relevant CRA policies:</p> <p>http://www.globalphilanthropy.ca/index.php/blog/comments/receipting_kit_for_canadian_registered_charities_launched_by_the_charity_la/</p> <p>or at http://bit.ly/A2jbA2</p>
4	Religious School Tuition Receipts					
a.	If your charity is a religious school and is issuing receipts for the religious portion of tuition, it is in compliance with CRA's circular IC 75-23					http://www.cra-arc.gc.ca/E/pub/tp/ic75-23/ic75-23-e.txt

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5	Fraudulent Tax Receipts					
a.	Your charity locks away your receipting book or uses a secure password on any computer or program that produces official donation receipts					
b.	Your charity maintains tight controls over who can issue receipts in order to avoid the issuance of fraudulent or improper tax receipts					
6	Charity Gifting Tax Shelters					
a.	Your charity avoids any involvement with abusive tax shelter gifting arrangements					http://www.cra-arc.gc.ca/chrts-gvng/dnrs/rcpts/dntn6-eng.html
7	Acting Outside Legal Objects					
a.	You periodically review the legal objects in your charity's letters patent/articles of incorporation, trust deed or constitution to ensure all the activities of your charity are within your legal objects					
b.	If activities are outside the scope of your objects you have discontinued those activities or decided to modify your objects					
c.	If you are modifying your legal objects, for example by filing a supplementary letters patent, you have first discussed with CRA the changes and secondly provided CRA with a copy of the supplementary letters patent					
d.	If you are an Ontario non-profit Corporation under the <i>Ontario Corporations Act</i> or a Federal non-profit Corporation under the <i>Canada Corporations Act</i> you have a plan to move ("continue") from the old to the new acts which includes review of the appropriateness of your objects					http://www.globalphilanthropy.ca/index.php/blog/category/new_canada_not-for-profit_corporations_act_federal_corporations/
8	Non-Charitable Activities					
a.	All your "charitable" activities are charitable under Canadian law, i.e. have purposes namely: <ul style="list-style-type: none"> • The relief of poverty; • The advancement of education; • The advancement of religion, or • Other purposes beneficial to the community in a way the law regards as charitable. 					See CRA Checklist <i>Engaging in Allowable Charitable Activities</i> http://www.cra-arc.gc.ca/chrts-gvng/chrts/chcklsts/ctvts-eng.html
b.	You only conduct fundraising, administration, political, business, and social activities within the limits prescribed by law					Other acceptable activities permitted within certain limits http://www.cra-arc.gc.ca/chrts-gvng/chrts/prtng/ctvts/thr-eng.html

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9 Avoiding Gifts to Non-Qualified Donees						
a.	You understand the rules relating to Canadian charities working with non-qualified donees					See the CRA's <i>Guidance for Canadian Registered Charities Carrying out Activities Outside Canada</i> http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/tsd-cnd-eng.html or CRA's <i>Guidance Using an Intermediary to Carry Out Charitable Activities within Canada</i> http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/ntrmdry-eng.html?rss http://www.globalphilanthropy.ca
b.	You know what a "qualified donee is"					For a definition see http://www.capacitybuilders.ca/clip/clip-faq.php#10
c.	You only grant funds or gift resources to qualified donees					
d.	If your charity provides resources to organizations or individuals that are not qualified donees (such as foreign charities or Canadian organizations that are not registered charities), your charity has a "structured arrangement" that maintains "direction and control" by:					See www.globalphilanthropy.ca and http://www.globalphilanthropy.ca/images/uploads/Structured_Arrangement_versus_Conduit_for_Canadian_Charities_and_Foreign_Activities.pdf . Also see the CRA's <i>Guidance for Canadian Registered Charities Carrying out Activities Outside Canada</i> http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/tsd-cnd-eng.html
e.	Conducting appropriate due diligence on intermediaries					See the CRA's <i>Guidance for Canadian Registered Charities Carrying out Activities Outside Canada</i> http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/tsd-cnd-eng.html
f.	Entering into appropriate written agreement with intermediaries with all necessary elements					See the CRA's <i>Guidance for Canadian Registered Charities Carrying out Activities Outside Canada</i> http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/tsd-cnd-eng.html
g.	Agreeing on a detailed description of activities before sending funds or resources					See the CRA's <i>Guidance for Canadian Registered Charities Carrying out Activities Outside Canada</i> http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/tsd-cnd-eng.html
h.	Monitoring and supervising the activities					See the CRA's <i>Guidance for Canadian Registered Charities Carrying out Activities Outside Canada</i> http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/tsd-cnd-eng.html
i.	Maintaining a real, ongoing, active relationship with your intermediary					See the CRA's <i>Guidance for Canadian Registered Charities Carrying out Activities Outside Canada</i> http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/tsd-cnd-eng.html
j.	Providing periodic payments for larger projects					See the CRA's <i>Guidance for Canadian Registered Charities Carrying out Activities Outside Canada</i> http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/tsd-cnd-eng.html
k.	Segregating funds in the case of agency agreements					See the CRA's <i>Guidance for Canadian Registered Charities Carrying out Activities Outside Canada</i> http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cgd/tsd-cnd-eng.html

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I.	Maintaining Books and Records of the activities					See the CRA's <i>Guidance for Canadian Registered Charities Carrying out Activities Outside Canada</i> http://www.cra-arc.gc.ca/chrts-qvng/chrts/plcy/cgd/tsd-cnd-eng.html
m.	You properly categorize foreign activities on the T3010 Registered Charity Information Return					See the CRA's <i>Guidance for Canadian Registered Charities Carrying out Activities Outside Canada</i> http://www.cra-arc.gc.ca/chrts-qvng/chrts/plcy/cgd/tsd-cnd-eng.html Also see guide for T3010 http://www.cra-arc.gc.ca/E/pbg/tf/t3010-1/README.html
10 Fundraising Costs and Practices						
a.	You, or someone else in your organization, has read and understands the CRA's Guidance <i>Fundraising by Registered Charities</i> (CG-013)(April 20, 2012)					CRA's Guidance <i>Fundraising by Registered Charities</i> http://www.cra-arc.gc.ca/chrts-qvng/chrts/plcy/cgd/fndrsng-eng.html
b.	You do not engage in any prohibited activities as outlined in the CRA's Guidance <i>Fundraising by Registered Charities</i>					
c.	None of the indicators of concern apply to your charity, such as:					
	1. Sole-source fundraising contracts without proof of fair market value.					
	2. Non-arm's length fundraising contracts without proof of fair market value.					
	3. Fundraising initiatives or arrangements that are not well-documented.					
	4. Fundraising merchandise purchases that are not at arm's length, not at fair market value, or not purchased to increase fundraising revenue.					
	5. Activities where most of the gross revenues go to contracted non-charitable parties.					
	6. Commission-based fundraiser remuneration or payment of fundraisers based on amount or number of donations.					
	7. Total resources devoted to fundraising exceeding total resources devoted to program activities.					
	8. Misrepresentations in fundraising solicitations or in disclosures about fundraising or financial performance.					
d.	You appropriately allocate fundraising expenditures according to the CRA's Guidance <i>Fundraising by Registered Charities</i>					
e.	You know your charity's ratios of cost to revenue, and the ratios are in line with CRA expectations					
f.	You provide adequate disclosure and transparency of fundraising activities and costs					

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g. You are following best practices as outlined in the CRA's Guidance <i>Fundraising by Registered Charities</i> , including:					
1. Prudent planning processes					
2. Appropriate procurement processes					
3. Good staffing processes					
4. Ongoing management and supervision of fundraising practice					
5. Adequate evaluation processes					
6. Use made of volunteer time and volunteered services or resources					
7. Disclosure of fundraising costs, revenues, and practice (including cause-related or social marketing arrangements)					
h. You are taking steps to reduce your fundraising costs					
i. When third parties, whether paid fundraisers or volunteers, are conducting fundraising on behalf of your charity you have an appropriate written agreement with such third party					
11 Failure to Meet Disbursement Quota					
a. You understand that as a result of the reforms in the March 2010 Federal budget which eliminated the 80/20 expenditure rule that charitable organizations will need to expend on charitable activities 3.5 per cent of all assets not currently used in charitable programs or administration, if these assets exceed \$100,000. This for example covers reserves, endowments, investment, buildings owned by a charity but not used in charitable programs or administration.					See CRA's note on disbursement quota reform at http://www.cra-arc.gc.ca/gncv/bdgt/2010/chrt-eng.html Also see article "Canadian Budget 2010 announces disbursement quota reform for Canadian charities" at http://www.globalphilanthropy.ca/index.php/blog/comments/budget_2010_disbursement_quota_changes_and_anti-avoidance_provisions/
b. You review your <i>Registered Charity Information Return Summary</i> received from CRA after filing your T3010					
c. Do you have surplus in your disbursement quota?					

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12	Political Activities					
a.	If your organization engages in political activities:					CRA's Policy Statement on Political Activities (CPS-022) http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cps/cps-022-eng.html
	1. Those political activities are reported on the T3010					See also CRA's <i>Upholding Human Rights and Charitable Registration</i> http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cqd/hmn-rghts-eng.html
	2. Those activities are connected and subordinate to your legal objects					
	3. The political activities are non-partisan					See Advisory on partisan political activities: http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/dvsry-eng.html See Political Parties use of charity's premises: http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cpc/cpc-007-eng.html
	4. The political information or views are not false, inaccurate or misleading					
	5. Your percentage of resources spent on political activities is less than 10% or as outlined in CPS-022 for smaller charities					
	6. You have a disbursement quota excess even after conducting political activities					
13	Unrelated Business Activities					
a.	You have read CPS-019 <i>What is a Related Business</i> on the CRA website					http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cps/cps-019-eng.html
b.	If your charity is carrying on a business (i.e. activity commercial in nature), then:					
	1. Are all goods donated?					
	2. Are the business activities conducted infrequently?					
	3. Are business activities related business (i.e. 90% volunteers) or linked AND subordinate to charity's purpose?					http://www.cra-arc.gc.ca/chrts-gvng/chrts/plcy/cps/cps-019-eng.html
c.	If your charity is conducting business activities in order to advance community economic development then you have read CRA's bulletin <i>Community Economic Development Programs</i> RC4143(E)					http://www.cra-arc.gc.ca/E/pub/tq/rc4143/rc4143-e.pdf

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14 Transactions with Directors						
a.	If your charity operates in Ontario, it does not have any transactions with directors or pay any amounts to directors except for reimbursement of reasonable out-of-pocket expenses related to the work of the charity, unless authorized by court order					See "5. Duty to Act Gratuitously" at http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/charbullet/bullet3.asp
b.	If your charity operates in Canada, but outside of Ontario, it is careful about any transactions that it enters into with directors to ensure that there is no undue benefit					http://www.cra-arc.gc.ca/chrts-qvng/chrts/plcy/csp/csp-d10-eng.html
15 Employment Issues						
a.	Your "independent contractors" really are independent contractors and not employees					See CRA publication <i>Employee or Self-employed?</i> http://www.cra-arc.gc.ca/E/pub/tq/rc4110/
b.	Your charity is deducting appropriate amounts of CPP, EI, and income tax and remitting to CRA					
c.	You have agreements with all employees and independent contractors					
d.	Compensation is appropriate					
16 Keeping Adequate Books and Records						
a.	Your charity maintains adequate books and records as defined by CRA					Books and Records Checklist at http://www.cra-arc.gc.ca/chrts-qvng/chrts/chcklsts/bks-eng.html
b.	You keep records in either English or French					
c.	You keep records for at least the prescribed period of time for each record					http://www.cra-arc.gc.ca/E/pub/tp/ic78-10-5/README.html
d.	You keep books and records at an address in Canada that is on file with CRA					
e.	You maintain copies or backups of all key documents at a separate site					
f.	Electronic documents are backed up regularly and also stored off site					
g.	You have easy access to governing documents (incorporating documents, constitution, trust document), bylaws, financial statements, copies of official donation receipts, copies of T3010, written agreements, board and staff meeting minutes, annual reports, ledgers, bank statements, expense accounts, inventories, payroll records, promotional materials, and fundraising materials					

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h. You keep source documents (e.g. invoices, vouchers, work orders, delivery slips, purchase orders, and bank deposit slips)						
17	Maintaining Legal Status					
a. If your charity is a federal corporation, it is in good standing with Industry Canada and if it is provincial it is in good standing with the appropriate provincial corporate registrar						http://www.cra-arc.gc.ca/chrts-qvng/chrts/chcklst/lgl-eng.html
b. Your charity files necessary corporate returns						
c. If you are an Ontario non-profit Corporation under the <i>Ontario Corporations Act</i> or a Federal non-profit Corporation under the <i>Canada Corporations Act</i> you have a plan to move ("continue") from the old to the new acts						http://www.globalphilanthropy.ca/index.php/blog/category/new_canada_not-for-profit_corporations_act_federal_corporations/
18	Provincial Charitable Registration					
a. For charities operating in Ontario, you have made necessary filings with the Public Guardian and Trustee						http://www.attorneygeneral.jus.gov.on.ca/english/family/pgt/nfpinc/charities.asp#reporting_require
b. For charities fundraising in Alberta, you have registered with the Alberta government, if required						http://www.servicealberta.ca/661.cfm
c. For charities operating in Quebec, or providing receipts to Quebec residents, you have made necessary filings with Revenu Quebec						http://www.globalphilanthropy.ca/index.php/blog/canadian_charities_operating_in_quebec_orIssuing_receipts_to_quebec_reside/
19	Internal Financial Controls					
a. Your charity is aware of the many ways that some entities may try to take advantage of the charity, including for fraud, money laundering, terrorism, private benefit, etc.						http://www.capacitybuilders.ca/files/resources/Strengthening_Governance_Ethical_Standards_and_Financial_Controls_1256914425.pdf (see slides 63-78)
b. You have adequate internal financial controls in place to prevent misuse of charitable assets						http://www.capacitybuilders.ca/files/resources/Strengthening_Governance_Ethical_Standards_and_Financial_Controls_1256914425.pdf (see slides 79-106) or CC8 - Internal Financial Controls for Charities (UK Charity Commission) http://www.charity-commission.gov.uk/Publications/cc8.aspx
c. You are aware of financial management resources for Canadian charities						<i>Understanding Financial Responsibilities of Canadian Charities</i> http://www.canadiancharitylaw.ca/index.php/blog/comments/understanding_financial_responsibilities_of_canadian_charities/
d. You assist your partners and intermediary, if necessary, with basic financial management						<i>Building Capacity through Financial Management: A Practical Guide</i> http://www.oxfam.org.uk/resources/downloads/buildfincap_book.pdf

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20 Basic Risk Management						
a.	Your charity is aware of its governance risks, operational risks, financial risks, external risks, and the importance of complying with the law					http://www.charitycommission.gov.uk/Publications/cc26.aspx
b.	Your charity has assessed and analyzed the risk that it faces and has an informal or formal risk management plan which considers what risks will be assumed, what will be eliminated, how to reduce risk associated with certain activities and transference of risk by insurance or outsourcing					
c.	Your charity avoids any involvement either directly or indirectly with criminal enterprises or terrorism					http://www.cra-arc.gc.ca/chrts-gvng/chrts/chcklsts/vtb-eng.html
d.	If your charity deals with children or vulnerable adults, it has policies and procedures to prevent abuse of beneficiaries and such policies and procedures are being enforced					
e.	Your charity maintains appropriate insurance coverage					
f.	You attempt to ensure that your directors are appropriate and are not ineligible individuals					http://www.canadiancharitylaw.ca/index.php/blog/comments/presentation_to_the_law_society_annual_estate_and_trust_summit/
21 Governance						
a.	Your board of directors is aware of its basic responsibilities					http://www.capacitybuilders.ca/files/resources/Strengthening_Governance_Ethical_Standards_and_Financial_Controls_1256914425.pdf (see slides 30-44)
b.	You run an effective and efficient charity					You might find this UK publication helpful <i>CC10 - Hallmarks of an Effective Charity</i> http://www.charitycommission.gov.uk/Publications/cc10.aspx
22 Other						
a.	If your charity has accepted a gift with a restriction, such restriction is complied with					
b.	Whenever entering into a major agreement between the charity and a third party, the charity understands the content of the agreement and if necessary obtains appropriate professional advice					
c.	You occasionally check the CRA website for new developments					http://www.cra-arc.gc.ca/chrts-gvng/chrts/menu-eng.html
d.	You are aware of various resources for charities					For example, http://www.canadiancharitylaw.ca and archived webinars on compliance issues at http://www.globalphilanthropy.ca/index.php/blog/comments/webinars_on_canadian_charity_law_-_charity_law_information_program_clip_by_

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e. You are signed up to the CRA's free e-mail newsletter					http://www.cra-arc.gc.ca/esrvce/mllst/sbscrbchrt-eng.html
f. You are signed up to non-profit and private sector providers of news and legal information					For example, Mark Blumberg's http://www.CanadianCharityLaw.ca newsletters at http://www.canadiancharitylaw.ca/index.php/pages/subscribe/
g. Your charity obtains appropriate professional advice (from lawyers, accountants, insurance agents etc) when required					

This Charity Legal Checklist was prepared by Mark Blumberg, a lawyer at Blumberg Segal LLP in Toronto. To find out more about legal services that Blumbergs provides to Canadian charities and non-profits please visit <http://www.canadiancharitylaw.ca> or <http://www.globalphilanthropy.ca>.

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