

2019 -  
2020

# Five Good Ideas

about staying on the right side  
of the CRA



**Susan Manwaring, Partner, Miller Thomson LLP**

Tuesday, November 26, 2019 - 12:00 to 2:00 p.m.

Charities know about the tax regulations that govern their work and work hard to stay compliant. That said, as organizations are all faced with competing pressures for time and resources in their work, it is often tough to prioritize what gets done and figure out how to meet these requirements efficiently. But there are things your organization can do when operating and maintaining its books and records to ensure that the CRA gives you a good report card if an audit occurs. In this session, learn about five good ideas to help minimize the risk of a CRA audit and be in a good position if and when the CRA auditor gives your organization a call.

## Resources

1. Chartered Professional Accountants (CPA) Canada: Not-for-profit governance: Summary resource guide  
[www.cpacanada.ca/en/business-and-accounting-resources/strategy-risk-and-governance/not-for-profit-governance/publications/not-for-profit-governance-resource-guide](http://www.cpacanada.ca/en/business-and-accounting-resources/strategy-risk-and-governance/not-for-profit-governance/publications/not-for-profit-governance-resource-guide)
2. Imagine Canada: Charity tax tools - record keeping  
<http://sectorsource.ca/managing-organization/charity-tax-tools/record-keeping>
3. Robert Hayhoe, Miller Thomson LLP: Canada Customs and Revenue Agency charity audits  
<https://thephilanthropist.ca/2003/01/canada-customs-and-revenue-agency-charity-audits/>
4. Canada Revenue Agency: Public policy dialogue and development activities by charities  
[www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/public-policy-dialogue-development-activities.html](http://www.canada.ca/en/revenue-agency/services/charities-giving/charities/policies-guidance/public-policy-dialogue-development-activities.html)
5. Canada Revenue Agency: Compliance and audits  
[www.canada.ca/en/revenue-agency/services/charities-giving/charities/compliance-audits.html](http://www.canada.ca/en/revenue-agency/services/charities-giving/charities/compliance-audits.html)
6. Canada Revenue Agency: Issuing receipts  
[www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts.html](http://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/issuing-receipts.html)



Susan Manwaring is a recognized leading expert advising social enterprises, charities, and non-profits in her practice. She provides both general counsel and specialized tax advice to her clients across Canada and internationally. Susan is the national lead of the Social Impact Group at Miller Thomson LLP. In addition to her work as general counsel to charities and non-profits, Susan has particular expertise in complex issues and provides sophisticated advice on social enterprise and social finance issues. She also assists clients undergoing tax audits or other regulatory issues, including legal matters relating to Canadian anti-spam law. Susan is regularly called upon to advise charities and non-profit organizations on compliance and taxation matters under the Income Tax Act, as well as other relevant provincial tax regulations. Susan was appointed as a member of the Canada Revenue Agency Consultation Panel on Political Activities of Charities.

## Five Good Ideas

1. Know your charitable purpose and stay focused on furthering your mission
2. Understand the CRA rules and regulations
3. Organize your books and records
4. Don't be fearful if contacted by CRA
5. Prepare! Prepare! Prepare! - Consult internally and with your advisors before CRA arrives

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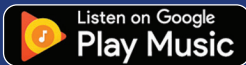
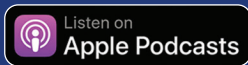
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## FIVE GOOD IDEAS

PRACTICAL STRATEGIES FOR NON-PROFIT SUCCESS

Edited by **ALAN BROADBENT AND RATNA OMIDVAR**

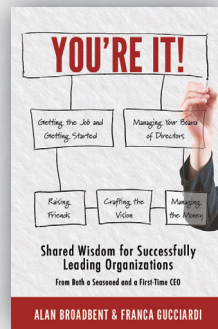
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