

consultation-policy-politique@cra-arc.gc.ca

c/o Charities Directorate Canada Revenue Agency Ottawa, Ontario K1A 0L5

## **Re: Political Activities Consultation**

Dear Agency officials,

I am writing on behalf of The Canadian Federation of University Women (<u>CFUW</u>) Charitable Trust. Since 1919 we have supported graduate study, literacy and creative arts through our awards and fellowships.

We are associated with the CFUW, although have remained a separate organization. We believe we could serve our overall goals and further our assistance to women university graduates, the future of our country, and pursuit of post-secondary education with more security, if the following amendments were made to the Income Tax Act.

## We advocate for the following:

1. We strongly support the key recommendation of Imagine Canada<sup>i</sup> that the *Income Tax Act* be amended to restore an emphasis on charitable purposes, rather than regulating how charities achieve those purposes.

2. We agree with Imagine Canada that these amendments to the Income Tax Act are a short-term solution and must be seen as only a prelude to broader legal and regulatory reform for the charitable and nonprofit sector.

3. We agree with all of Imagine Canada's recommendations about clarifying definitions and scope regarding *partisan political activity* so that we can be more confident in engaging in our work. Imagine Canada makes more detailed recommendations regarding details of amending and clarifying existing guidance on political activities and, while we are supportive of their thrust, we strongly urge the government to concentrate on the changes to the *Income Tax Act* as a first priority.

We believe that the wide consultation in which you are engaged is an important step in ensuring that changes in the Income Tax Act will better reflect the best interests of Canadians. Thank you very much for allowing us this opportunity to participate. We encourage the federal government to recognize the critical role played by Canada's nonprofits and charities and to ensure the regulation governing the charitable sector provides an enabling environment for us in serving our communities.

Sincerely,

Dois Mar Oulton

Doris Mae Oulton Chair CFUW Charitable Trust

cc: Canadian Federation of University Women The Honourable Diane Lebouthillier, P.C., M.P. Ontario Nonprofit Network via info@theonn.ca

<sup>&</sup>lt;sup>i</sup> The recommendations of Image Canada were thoughtfully created with the assistance and support of 33 organizations of varying type, size and scope, from across the country, many of which have similar interests to ours.