

**THERESA L.M. MAN, B.SC., M.MUS., LL.B., LL.M.**



Theresa L.M. Man joined Carters in 2001, becoming a partner in 2006, to practice in the area of charity and not-for-profit law. Ms. Man is recognized as a leading expert in charity and not-for-profit law by *Lexpert*, *The Best Lawyers in Canada* and *Chambers and Partners*.

Ms. Man is co-author of *Corporate and Practice Manual for Charitable and Not-for-Profit Corporations* published by Thomson Reuters. She has also written on charity and taxation issues for various publications, including *The Lawyer's Daily*, *The Philanthropist*, *CSAE Trillium FORUM*, and *Charity & NFP Law Bulletin*.

Ms. Man advises on charity and non-profit matters, including incorporation, reorganization, amalgamation, asset merger, restructuring, corporate governance, multiple corporate structures, affiliation and association agreements, dissolution, gift planning, facility and property use, fundraising, non-profit organization operations and tax status.

Ms. Man is a member and former chair of the Canadian Bar Association Charities and Not-for-Profit Law Section, a former member of the Technical Issues Working Group of Canada Revenue Agency's (CRA) Charities Directorate, and a member and former chair of the OBA Charities and Not-for-Profit Law Section. She has been actively involved with and is a legal advisor to numerous charities. She has been a speaker at various seminars, including the Annual *Church & Charity Law Seminar*<sup>™</sup> and seminars hosted by the Canadian Bar Association, Ontario Bar Association, and the Canadian Association of Gift Planners, among others.

Before embarking on the study of law, Ms. Man earned her Master of Music and partially completed doctoral studies at Southwestern Baptist Theological Seminary in Fort Worth, Texas. This has enabled her to serve as minister of music and organist in various churches in Regina, Saskatchewan and in the greater Toronto area.

**PRACTICE AREAS:** Charity and Not-for-Profit Law

**EDUCATION:** LL.M. (Tax Law), Osgoode Hall Law School, 2008  
LL.B., Osgoode Hall Law School, 1995  
M. Mus., Southwestern Baptist Theological Seminary, 1989  
B.Sc. in Agriculture (with Distinction), University of Manitoba, 1985

**CALL TO THE BAR:** Ontario Bar, 1997

**LANGUAGES:** Fluent in Cantonese, Mandarin and English

**CONTACT INFO:** Orangeville: (519) 942-0001 x 225, Fax: (519) 942-0300  
Toll Free: (877) 942-0001  
Email: [tman@carters.ca](mailto:tman@carters.ca)