

# Index to *The Philanthropist* Volume IX

Cite as: (1990) or (1991), 9 *Philanthrop.* No., pp.

PREPARED BY CLAUDIA WILLETTS, M.L.S.

---

## Subject Index

### A

ACCOUNTABILITY. Grant seekers  
    To private foundations  
    Winter 1990(Vol.IX,No.1), pp. 32–35.

ACCOUNTABILITY. Private foundations  
    Public accountability  
    Winter 1990(Vol.IX,No.1), pp. 32–35.

ARTS SERVICE ORGANIZATIONS  
    National arts service organizations. Tax treatment—Draft legislation  
    Fall 1990(Vol.IX,No.3), pp. 79–80.

### B

BOARD MEMBERS  
    See also  
DIRECTORS

BRITISH COLUMBIA  
    Mission Heritage Association as an example of successful community involvement  
    Winter 1990(Vol.IX,No.4), pp. 48–54.

BUSINESS  
    Attitudes to corporate philanthropy—Statistical analysis  
    Winter 1990(Vol.IX,No.1), pp. 43–64.

BUSINESSES  
    See also  
COMMERCIAL ACTIVITIES  
CORPORATIONS  
HOSPITALS DESIRING TO USE PROPERTY FOR PROFIT

### C

CASE COMMENTS  
    Charitable corporations. Directors. Remuneration—Case comments: *Re Toronto Humane Society* (1987), 60 O.R.(2d) 236, *Re Faith Haven Bible Training Centre*

(1988), 29 E.T.R. 198 and *Harold G. Fox Education Fund v. Public Trustee* (1989), 69 O.R.(2d) 742

Winter 1990(Vol.IX,No.1), pp. 36–42.

#### CASE COMMENTS

Charitable corporations as trustees

Winter 1990(Vol.IX,No.1), pp. 3–23.

#### CASE COMMENTS

Charitable organizations. Charitable purpose: education related to political advocacy

Winter 1990(Vol.IX,No.4), pp. 3–11.

#### CASE COMMENTS

Charitable organizations. Charitable purpose related to commercial activities

Winter 1990(Vol.IX,No.4), pp. 3–11.

#### CASE COMMENTS

Charitable trust funds raised through public appeal. Failure of charitable purpose. Application of *cy-près* doctrine

Spring/Summer 1990(Vol.IX,No.2), pp. 3–23.

#### CASE COMMENTS

Discriminatory testamentary charitable trusts. Validity related to public policy—Case comments: *Leonard Foundation Trust* (1987), 61 O.R.(2d) 75

Spring/Summer 1990(Vol.IX,No.2), pp. 36–37.

#### CASE COMMENTS

Discriminatory testamentary charitable trusts. Validity related to public policy—Case comments: *Leonard Foundation Trust* (1990), 69 D.L.R.(4th) 321 (Ont. C.A.)

Fall 1990(Vol.IX,No.3), pp. 3–42.

#### CASE COMMENTS

Income tax deductibility of donations. Effects of ancillary family benefits—Case comments: *The Queen v. Burns* (FCA) 90 DTC 6335

Fall 1990(Vol.IX,No.3), pp. 76–77.

#### CASE COMMENTS

Lottery prizes. Assessment as taxable income—Case comments: *Rumack v. M.N.R.* 90 DTC 6271 FCTD

Fall 1990(Vol.IX,No.3), p. 76.

#### CASE COMMENTS

Non-charitable trust funds raised through public appeal. Failure of purpose. Return of anonymous donations

Spring/Summer 1990(Vol.IX,No.2), pp. 3–23.

## CASE COMMENTS

Ontario. Charitable corporations: hospitals desiring to use property for profit. *Nihil obstat*. Refusal to grant by Public Trustee—Case comments: *Re Centenary Hospital Association* (1989), 69 O.R.(2d) 1, and 447(costs)

Winter 1990(Vol.IX,No.1), pp. 3–23.

## CASE COMMENTS

Real property used for low-cost housing. Tax treatment—Case comments: *First Place Hamilton v. Corporation of the City of Hamilton*

Fall 1990(Vol.IX,No.3), pp. 77–78.

## RE CENTENARY HOSPITAL ASSOCIATION (1989), 69 O.R.(2d) 1, and 447(costs)

Ontario. Charitable corporations: hospitals desiring to use property for profit. *Nihil obstat*. Refusal to grant by Public Trustee—Case comments

Winter 1990(Vol.IX,No.1), pp. 3–23.

## CHARITABLE CORPORATIONS

Directors. Remuneration—Case comments: *Re Toronto Humane Society* (1987), 60 O.R.(2d) 236, *Re Faith Haven Bible Training Centre* (1988), 29 E.T.R. 198 and *Harold G. Fox Education Fund v. Public Trustee* (1989), 69 O.R.(2d) 742

Winter 1990(Vol.IX,No.1), pp. 36–42.

## CHARITABLE CORPORATIONS. Ontario

Hospitals desiring to use property for profit. *Nihil obstat*. Refusal to grant by Public Trustee—Case comments: *Re Centenary Hospital Association* (1989), 69 O.R.(2d) 1, and 447(costs)

Winter 1990(Vol.IX,No.1), pp. 3–23.

## CHARITABLE CORPORATIONS AS TRUSTEES

— Case comments

Winter 1990(Vol.IX,No.1), pp. 3–23.

## CHARITABLE DONATIONS

Corporate charitable donations—Statistical analysis

Winter 1990(Vol.IX,No.1), pp. 43–64.

## CHARITABLE FOUNDATIONS

See also

## PRIVATE FOUNDATIONS

## CHARITABLE ORGANIZATIONS

See also

## CHARITABLE FOUNDATIONS

## GIFTS TO CHARITABLE ORGANIZATIONS

## MISSION HERITAGE ASSOCIATION

## CHARITABLE ORGANIZATIONS

Charitable purpose: education related to political advocacy—Case comments

Winter 1990(Vol.IX,No.4), pp. 3–11.

## CHARITABLE ORGANIZATIONS

Charitable purpose related to commercial activities—Case comments

Winter 1990(Vol.IX,No.4), pp. 3–11.

## CHARITABLE ORGANIZATIONS. Canada

Tax treatment—Revenue Canada Discussion Paper, November 20, 1990

Winter 1990(Vol.IX,No.4), pp. 55–59.

## CHARITABLE ORGANIZATIONS THAT NO LONGER EXIST

SEE

## CY-PRÈS DOCTRINE

### CHARITABLE PURPOSE. Charitable organizations

Education related to political advocacy—Case comments

Winter 1990(Vol.IX,No.4), pp. 3–11.

### CHARITABLE PURPOSE. Charitable organizations

Related to commercial activities—Case comments

Winter 1990(Vol.IX,No.4), pp. 3–11.

### CHARITABLE PURPOSE. Charitable trust funds raised through public appeal

Failure. Application of *cy-près* doctrine—Case comments

Spring/Summer 1990(Vol.IX,No.2), pp. 3–23.

## CHARITABLE SECTOR. Canada

Effects of certain social characteristics—Predictions

Winter 1990(Vol.IX,No.1), pp. 24–31.

## CHARITABLE TRUSTS

Discriminatory testamentary charitable trusts. Validity related to public policy—Case comments: *Leonard Foundation Trust* (1987), 61 O.R.(2d) 75

Spring/Summer 1990(Vol.IX,No.2), pp. 36–37.

## CHARITABLE TRUSTS

Discriminatory testamentary charitable trusts. Validity related to public policy—Case comments: *Leonard Foundation Trust* (1990), 69 D.L.R.(4th) 321 (Ont. C.A.)

Fall 1990(Vol.IX,No.3), pp. 3–42.

## CHARITIES ACCOUNTING ACT. Legal jurisdiction. Hospitals. Ontario

Subject to *Public Hospitals Act*

Winter 1990(Vol.IX,No.1), pp. 3–23.

COMMERCIAL ACTIVITIES. Charitable organizations

Related to charitable purpose—Case comments

Winter 1990(Vol.IX,No.4), pp. 3–11.

COMMERCIAL NONPROFIT ENTERPRISES

Unfair competition with profit-making sector—Critiques

Fall 1990(Vol.IX,No.3), pp. 43–56.

COMPANIES

See also

BUSINESSES

CORPORATIONS

CORPORATE CHARITABLE DONATIONS

— Statistical analysis

Winter 1990(Vol.IX,No.1), pp. 43–64.

CORPORATE GIFTS TO CHARITABLE ORGANIZATIONS. United States

Designation by shareholders

Spring/Summer 1990(Vol.IX,No.2), pp. 31–34.

CORPORATE PHILANTHROPY

Attitudes of business—Statistical analysis

Winter 1990(Vol.IX,No.1), pp. 43–64.

CORPORATIONS

See also

BUSINESSES

COMPANIES

CORPORATIONS

Charitable corporations. Directors. Remuneration—Case comments: *Re Toronto Humane Society* (1987), 60 O.R.(2d) 236, *Re Faith Haven Bible Training Centre* (1988), 29 E.T.R. 198 and *Harold G. Fox Education Fund v. Public Trustee* (1989), 69 O.R.(2d) 742

Winter 1990(Vol.IX,No.1), pp. 36–42.

CORPORATIONS. Ontario

Charitable corporations: hospitals desiring to use property for profit. *Nihil obstat.*

Refusal to grant by Public Trustee—Case comments: *Re Centenary Hospital Association* (1989), 69 O.R.(2d) 1, and 447(costs)

Winter 1990(Vol.IX,No.1), pp. 3–23.

CORPORATIONS AS TRUSTEES

Charitable corporations as trustees—Case comments

Winter 1990(Vol.IX,No.1), pp. 3–23.

## CULTURAL PROPERTY

See also

## GIFTS OF CULTURAL PROPERTY

## CY-PRÈS DOCTRINE

Application in failure of charitable purpose of charitable trust funds raised through public appeal—Case comments

Spring/Summer 1990(Vol.IX,No.2), pp. 3–23.

## D

## DEPARTMENT OF NATIONAL REVENUE

SEE

## REVENUE CANADA

## DIRECTORS. Charitable corporations

Remuneration—Case comments: *Re Toronto Humane Society* (1987), 60 O.R.(2d) 236, *Re Faith Haven Bible Training Centre* (1988), 29 E.T.R. 198 and *Harold G. Fox Education Fund v. Public Trustee* (1989), 69 O.R.(2d) 742

Winter 1990(Vol.IX,No.1), pp. 36–42.

## DISCRIMINATORY TESTAMENTARY CHARITABLE TRUSTS

Validity related to public policy—Case comments: *Leonard Foundation Trust* (1987), 61 O.R.(2d) 75

Spring/Summer 1990(Vol.IX,No.2), pp. 36–37.

## DISCRIMINATORY TESTAMENTARY CHARITABLE TRUSTS

Validity related to public policy—Case comments: *Leonard Foundation Trust* (1990), 69 D.L.R.(4th) 321 (Ont. C.A.)

Fall 1990(Vol.IX,No.3), pp. 3–42.

## DONATIONS

See also

## GIFTS TO CHARITABLE ORGANIZATIONS

## DONATIONS

Anonymous donations. Return in case of failure of purpose of non-charitable trust funds raised through public appeal—Case comments

Spring/Summer 1990(Vol.IX,No.2), pp. 3–23.

## DONATIONS

Corporate charitable donations—Statistical analysis

Winter 1990(Vol.IX,No.1), pp. 43–64.

## DONATIONS

Income tax deductibility. Effects of ancillary family benefits—Case comments: *The Queen v. Burns* (FCA) 90 DTC 6335

Fall 1990(Vol.IX,No.3), pp. 76–77.

## **E**

EDUCATION. Charitable purpose of charitable organizations  
Related to political advocacy— Case comments  
Winter 1990(Vol.IX,No.4), pp. 3–11.

## **F**

FAILED CHARITABLE TRUSTS

SEE

CY-PRÈS DOCTRINE

*RE FAITH HAVEN BIBLE TRAINING CENTRE* (1988), 29 E.T.R. 198  
Charitable corporations. Directors. Remuneration—Case comments  
Winter 1990(Vol.IX,No.1), pp. 36–42.

*FIRST PLACE HAMILTON v. CORPORATION OF THE CITY OF HAMILTON*  
Real property used for low-cost housing. Tax treatment—Case comments  
Fall 1990(Vol.IX,No.3), pp. 77–78.

FOUNDATIONS

SEE

CHARITABLE FOUNDATIONS

## **G**

GIFTS OF CULTURAL PROPERTY

Tax treatment—Draft legislation

Fall 1990(Vol.IX,No.3), pp. 78–79.

GIFTS TO CHARITABLE ORGANIZATIONS

See also

CHARITABLE DONATIONS

GIFTS OF CULTURAL PROPERTY

GIFTS TO CHARITABLE ORGANIZATIONS. United States  
Corporate gifts to charitable organizations. Designation by shareholders  
Spring/Summer 1990(Vol.IX,No.2), pp. 31–34.

GRANT SEEKERS

Accountability to private foundations

Winter 1990(Vol.IX,No.1), pp. 32–35.

## **H**

*HAROLD G. FOX EDUCATION FUND v. PUBLIC TRUSTEE* (1989), 69  
O.R.(2d) 742  
Charitable corporations. Directors. Remuneration—Case comments  
Winter 1990(Vol.IX,No.1), pp. 36–42.

## HERITAGE PRESERVATION PROJECTS

See also

## MISSION HERITAGE ASSOCIATION

## HOSPITALS. Ontario

Legal jurisdiction: *Public Hospitals Act*. Precedence over *Charities Accounting Act*

Winter 1990(Vol.IX,No.1), pp. 3–23.

## HOSPITALS DESIRING TO USE PROPERTY FOR PROFIT. Ontario

*Nihil obstat*. Refusal to grant by Public Trustee—Case comments:

*Re Centenary Hospital Association* (1989), 69 O.R.(2d) 1, and 447(costs)

Winter 1990(Vol.IX,No.1), pp. 3–23.

## HOUSING

See also

## REAL PROPERTY USED FOR LOW-COST HOUSING

## HOUSING

Low-rental housing. Provision through co-operation between private sector and nonprofit sector

Winter 1990(Vol.IX,No.4), pp. 29–40.

## I

### *INCOME TAX ACT*. Canada

Amendments, February 20, 1990, relating to cultural property and gifts-in-kind

Spring/Summer 1990(Vol.IX,No.2), pp. 35–36.

### *INCOME TAX ACT*. Canada

Proposed amendments—Draft legislation

Fall 1990(Vol.IX,No.3), pp. 78–80.

## INVESTMENT RETURNS

Risk reduction over periods of time through portfolio diversification

Fall 1990(Vol.IX,No.3), pp. 57–75.

## J-L

### LEGAL JURISDICTION. Hospitals. Ontario

*Public Hospitals Act*. Precedence over *Charities Accounting Act*

Winter 1990(Vol.IX,No.1), pp. 3–23.

### *LEONARD FOUNDATION TRUST* (1987), 61 O.R.(2d) 75

Discriminatory testamentary charitable trusts. Validity related to public policy—Case comments

Spring/Summer 1990(Vol.IX,No.2), pp. 36–37.



*LEONARD FOUNDATION TRUST* (1990), 69 D.L.R.(4th) 321 (Ont. C.A.)  
Discriminatory testamentary charitable trusts. Validity related to public  
policy—Case comments  
Fall 1990(Vol.IX,No.3), pp. 3–42.

## M

MISSION HERITAGE ASSOCIATION. British Columbia  
As an example of successful community involvement  
Winter 1990(Vol.IX,No.4), pp. 48–54.

## N

### NONPROFIT ENTERPRISES

Commercial nonprofit enterprises. Unfair competition with profit-making  
sector—Critiques  
Fall 1990(Vol.IX,No.3), pp. 43–56.

### NONPROFIT ORGANIZATIONS

See also

### CHARITABLE ORGANIZATIONS HOSPITALS

### NONPROFIT SECTOR

Co-operation with private sector in providing low-rental housing  
Winter 1990(Vol.IX,No.4), pp. 29–40.

## O

### ONTARIO

Charitable corporations: hospitals desiring to use property for profit. *Nihil obstat*.  
Refusal to grant by Public Trustee—Case comments: *Re Centenary Hospital  
Association* (1989), 69 O.R.(2d) 1, and 447(costs)  
Winter 1990(Vol.IX,No.1), pp. 3–23.

### ONTARIO

Hospitals. Legal jurisdiction: *Public Hospitals Act*. Precedence over *Charities  
Accounting Act*  
Winter 1990(Vol.IX,No.1), pp. 3–23.

### ONTARIO

Ontario Law Reform Commission study of law governing charitable organizations.  
Submission by the Public Trustee  
Winter 1990(Vol.IX,No.4), pp. 12–28.

## **P**



### *THE PHILANTHROPIST/LE PHILANTHROPE*

Volume VIII—Indices

Spring/Summer 1990(Vol.IX,No.2), pp. 42–68.

### **PHILANTHROPY**

Corporate philanthropy. Attitudes of business—Statistical analysis

Winter 1990(Vol.IX,No.1), pp. 43–64.

### **POLITICAL ADVOCACY.** Charitable purpose of charitable organizations

Related to education—Case comments

Winter 1990(Vol.IX,No.4), pp. 3–11.

### **PRIVATE FOUNDATIONS**

Accountability of grant seekers

Winter 1990(Vol.IX,No.1), pp. 32–35.

### **PRIVATE FOUNDATIONS**

Public accountability

Winter 1990(Vol.IX,No.1), pp. 32–35.

### **PRIVATE FOUNDATIONS**

Tax treatment—Draft legislation

Fall 1990(Vol.IX,No.3), p. 80.

### **PRIVATE SECTOR**

Co-operation with nonprofit sector in providing low-rental housing

Winter 1990(Vol.IX,No.4), pp. 29–40.

### **PROFIT**

See also

### **HOSPITALS DESIRING TO USE PROPERTY FOR PROFIT**

### **PROFIT-MAKING SECTOR**

Unfair competition with commercial nonprofit enterprises—Critiques

Fall 1990(Vol.IX,No.3), pp. 43–56.

### **PROFITS**

See also

### **NONPROFIT**

### **PROPERTY**

See also

### **GIFTS OF CULTURAL PROPERTY**

### **HOSPITALS DESIRING TO USE PROPERTY FOR PROFIT**

### **REAL PROPERTY USED FOR LOW-COST HOUSING**

**PUBLIC HOSPITALS ACT.** Legal jurisdiction. Hospitals. Ontario  
Precedence over *Charities Accounting Act*  
Winter 1990(Vol.IX,No.1), pp. 3–23.

**PUBLIC POLICY**

Related to validity of discriminatory testamentary charitable trusts—Case comments:  
*Leonard Foundation Trust* (1987), 61 O.R.(2d) 75  
Spring/Summer 1990(Vol.IX,No.2), pp. 36–37.

**PUBLIC POLICY**

Related to validity of discriminatory testamentary charitable trusts—Case comments:  
*Leonard Foundation Trust* (1990), 69 D.L.R.(4th) 321 (Ont. C.A.)  
Fall 1990(Vol.IX,No.3), pp. 3–42.

**PUBLIC TRUSTEE.** Ontario

Refusal to grant *nihil obstat* to hospitals desiring to use property for profit—Case  
comments: *Re Centenary Hospital Association* (1989), 69 O.R.(2d) 1, and 447(costs)  
Winter 1990(Vol.IX,No.1), pp. 3–23.

**PUBLIC TRUSTEE.** Ontario

Submission to Ontario Law Reform Commission studying law governing charitable  
organizations  
Winter 1990(Vol.IX,No.4), pp. 12–28.

**Q**

**THE QUEEN v. BURNS** (FCA) 90 DTC 6335

Income tax deductibility of donations. Effects of ancillary family benefits—Case  
comments  
Fall 1990(Vol.IX,No.3), pp. 76–77.

**R**

**REAL PROPERTY USED FOR LOW-COST HOUSING**

Tax treatment—Case comments: *First Place Hamilton v. Corporation of the City of  
Hamilton*  
Fall 1990(Vol.IX,No.3), pp. 77–78.

**REGISTERED CHARITIES**

SEE

**CHARITABLE ORGANIZATIONS**

**REVENUE CANADA**

Discussion Paper issued November 20, 1990 on tax treatment of charitable  
organizations  
Winter 1990(Vol.IX,No.4), pp. 55–59.

**RUMACK v. M.N.R.** 90 DTC 6271 FCTD

Lottery prizes. Assessment as taxable income—Case comments  
Fall 1990(Vol.IX,No.3), p. 76.

**S**

**SHAREHOLDERS.** United States

Designation of corporate gifts to charitable organizations  
Spring/Summer 1990(Vol.IX,No.2), pp. 31–34.

**STATISTICAL ANALYSIS**

Corporate charitable donations  
Winter 1990(Vol.IX,No.1), pp. 43–64.

**STATISTICAL ANALYSIS**

Corporate philanthropy. Attitudes of business  
Winter 1990(Vol.IX,No.1), pp. 43–56.

**T**

**TAX CREDIT SYSTEM**

Explanation for welfare agencies with low-income clients  
Spring/Summer 1990(Vol.IX,No.2), pp. 24–30.

**TAX DEDUCTIBILITY**

Income tax deductibility of donations. Effects of ancillary family benefits—Case  
comments: *The Queen v. Burns* (FCA) 90 DTC 6335  
Fall 1990(Vol.IX,No.3), pp. 76–77.

**TAX TREATMENT**

Real property used for low-cost housing —Case comments: *First Place Hamilton v.  
Corporation of the City of Hamilton*  
Fall 1990(Vol.IX,No.3), pp. 77–78.

**TAX TREATMENT.** Charitable organizations. Canada

— Revenue Canada Discussion Paper, November 20, 1990  
Winter 1990(Vol.IX,No.4), pp. 55–59.

**TAXABLE INCOME**

Assessment of lottery prizes as taxable income—Case comments: *Rumack v. M.N.R.*  
90 DTC 6271 FCTD  
Fall 1990(Vol.IX,No.3), p. 76.

**RE TORONTO HUMANE SOCIETY** (1987), 60 O.R.(2d) 236

Charitable corporations. Directors. Remuneration—Case comments  
Winter 1990(Vol.IX,No.1), pp. 36–42.

## TRUST FUNDS RAISED THROUGH PUBLIC APPEAL

Charitable trust funds raised through public appeal. Failure of charitable purpose. Application of *cy-près* doctrine—Case comments

Spring/Summer 1990(Vol.IX,No.2), pp. 3–23.

## TRUST FUNDS RAISED THROUGH PUBLIC APPEAL

Non-charitable trust funds raised through public appeal. Failure of purpose. Return of anonymous donations—Case comments

Spring/Summer 1990(Vol.IX,No.2), pp. 3–23.

## TRUSTEES

See also

## CHARITABLE CORPORATIONS AS TRUSTEES

## PUBLIC TRUSTEE

## TRUSTS

Discriminatory testamentary charitable trusts. Validity related to public policy—Case comments: *Leonard Foundation Trust* (1987), 61 O.R.(2d) 75

Spring/Summer 1990(Vol.IX,No.2), pp. 36–37.

## TRUSTS

Discriminatory testamentary charitable trusts. Validity related to public policy—Case comments: *Leonard Foundation Trust* (1990), 69 D.L.R.(4th) 321 (Ont. C.A.)

Fall 1990(Vol.IX,No.3), pp. 3–42.

## U

## UNITED STATES

Corporate gifts to charitable organizations. Designation by shareholders

Spring/Summer 1990(Vol.IX,No.2), pp. 31–34.

## V-Z

## VOLUNTEERS

Recruitment and management

Winter 1990(Vol.IX,No.4), pp. 41–47.

## Author Index

### A

Anglin, Robert

*Real Returns and Volatility of Various Classes of Investment Over Long Periods—An Update.* Fall 1990(Vol.IX,No.3), pp. 57–75.

Antonson, Brian

*The Mission Heritage Association: Catalyst for a Community.* Winter 1990 (Vol.IX,No.4), pp. 48–54.

## **B**

Bell, Phelps

*Making Corporate Donations Decisions.* Winter 1990(Vol.IX,No.1), pp. 43–64.

Broadbent, Alan

*The Accountability of Foundations (Viewpoint).* Winter 1990(Vol.IX,No.1), pp. 32–35.

## **C**

Campbell, Dona L.

*Case Comment: Remuneration of Directors.* Winter 1990(Vol.IX,No.1), pp. 36–42.

## **D**

Dickson, Mary Louise

*Recent Tax Developments.* Spring/Summer 1990(Vol.IX,No.2), pp. 35–37.

— Fall 1990(Vol.IX,No.3), pp. 76–80.

— Winter 1990(Vol.IX,No.4), pp. 55–59.

## **E-F**

Forster, George V.

*Refundable Tax Credits: An Under-Utilized Source of Funds for the Destitute.* Spring/Summer 1990(Vol.IX,No.2), pp. 24–30.

## **G-H**

Hughes, Mark D.

*A Response to “Commercial Nonprofit Enterprises in the United States: The Phenomenon of Unfair Competition” and Unfair Competition: The Profits of Nonprofits (Counterpoint).* Fall 1990(Vol.IX,No.3), pp. 43–56.

## **I-J**

Juneau, Carl D.

*Some Major Issues Affecting Evaluation of the Charities Tax Incentive.* Winter 1990(Vol.IX,No.4), pp. 3–11.

## **K**

Kettle, John

*What's Ahead for Philanthropy.* Winter 1990(Vol.IX,No.1), pp. 24–31.

## **L-M**

Moyer, Mel

*Riding the Third Wave: The Growing Need for Trained Volunteer Administrators.* Winter 1990(Vol.IX,No.4), pp. 41–47.

Murray, Laurence C.

*Recent Tax Developments.* Spring/Summer 1990(Vol.IX,No.2), pp. 35–37.

— Fall 1990(Vol.IX,No.3), pp. 76–80.

— Winter 1990(Vol.IX,No.4), pp. 55–59.

Murray, Victor

*Making Corporate Donations Decisions.* Winter 1990(Vol.IX,No.1), pp. 43–64.

## O-P

Phillips, Jim

*Case Comment: Anti-Discrimination, Freedom of Property Disposition, and the Public Policy of Charitable Educational Trusts: A Comment on Re Canada Trust Company and Ontario Human Rights Commission.* Fall 1990(Vol.IX,No.3), pp. 3–42.

*The Problem of Surpluses in Funds Raised by Public Appeal.* Spring/Summer 1990(Vol.IX,No.2), pp. 3–23.

Public Trustee of Ontario

*Submissions to the Ontario Law Reform Commission Project on the Law of Charities.* Winter 1990(Vol.IX,No.4), pp. 12–28.

## Q-S

Spiro, David E.

*Shareholder-Designated Charitable Contributions: A Practical Response to Critics of Corporate Charitable Contributions.* Spring/Summer 1990(Vol.IX,No.2), pp. 31–34.

## T-W

Walsh, David

*Affordable Housing: An Opportunity for Foundations (Viewpoint).* Winter 1990(Vol.IX,No.4), pp. 29–40.

Waters, Donovan

*Case Comment: Re Centenary Hospital Association.* Winter 1990(Vol.IX,No.1), pp. 3–23.

Willetts, Claudia

*Index to The Philanthropist Volume VIII.* Spring/Summer 1990(Vol.IX,No.2), pp. 42–68.

## Title Index

### A

*The Accountability of Foundations (Viewpoint)*

Alan Broadbent. Winter 1990(Vol.IX,No.1), pp. 32–35.

*Affordable Housing: An Opportunity for Foundations*

David Walsh. Winter 1990(Vol.IX,No.4), pp. 29–40.

### B-C

*Case Comment: Anti-Discrimination, Freedom of Property Disposition, and the Public Policy of Charitable Educational Trusts: A Comment on Re Canada Trust Company and Ontario Human Rights Commission*  
Jim Phillips. Fall 1990(Vol.IX,No.3), pp. 3–42.

*Case Comment: Re Centenary Hospital Association*

Donovan Waters. Winter 1990(Vol.IX,No.1), pp. 3–23.

*Case Comment: Remuneration of Directors*

Dona L. Campbell. Winter 1990(Vol.IX,No.1), pp. 36–42.

**D-I**

*Index to The Philanthropist Volume VIII*

Claudia Willetts. Spring/Summer 1990(Vol.IX,No.2), pp. 42–68.

**J-M**

*Making Corporate Donations Decisions*

Victor Murray and Phelps Bell. Winter 1990(Vol.IX,No.1), pp. 43–64.

*The Mission Heritage Association: Catalyst for a Community*

Brian Antonson. Winter 1990(Vol.IX,No.4), pp. 48–54.

**N-P**

*The Problem of Surpluses in Funds Raised by Public Appeal*

Jim Phillips. Spring/Summer 1990(Vol.IX,No.2), pp. 3–23.

**Q-R**

*Real Returns and Volatility of Various Classes of Investment Over Long Periods—An Update*

Robert Anglin. Fall 1990(Vol.IX,No.3), pp. 57–75.

*Recent Tax Developments*

Mary Louise Dickson and Laurence C. Murray. Spring/Summer 1990(Vol.IX,No.2), pp. 35–37.

— Fall 1990(Vol.IX,No.3), pp. 76–80.

— Winter 1990(Vol.IX,No.4), pp. 55–59.

*Refundable Tax Credits: An Under-Utilized Source of Funds for the Destitute*

George V. Forster. Spring/Summer 1990(Vol.IX,No.2), pp. 24–30.

*A Response to “Commercial Nonprofit Enterprises in the United States: The Phenomenon of Unfair Competition, and Unfair Competition: The Profits of Nonprofits (Counterpoint)*

Mark D. Hughes. Fall 1990(Vol.IX,No.3), pp. 43–56.

*Riding the Third Wave: The Growing Need for Trained Volunteer Administrators*

Mel Moyer. Winter 1990(Vol.IX,No.4), pp. 41–47.

**S**

*Shareholder-Designated Charitable Contributions: A Practical Response to Critics of Corporate Charitable Contributions*

David E. Spiro. Spring/Summer 1990(Vol.IX,No.2), pp. 31–34.

*Some Major Issues Affecting Evaluation of the Charities Tax Incentive*

Carl D. Juneau. Winter 1990(Vol.IX,No.4), pp. 3–11.

*Submissions to the Ontario Law Reform Commission Project on the Law of Charities*

Public Trustee of Ontario. Winter 1990(Vol.IX,No.4), pp. 12–28.



## **T-W**

*What's Ahead for Philanthropy*

John Kettle. Winter 1990(Vol.IX,No.1), pp. 24–31.

## **Book Review Index**

### **A-C**

*The Complete Guide to Money-Making Ventures for Nonprofit Organizations*, by Peter C. Brown. Winter 1990(Vol.IX,No.1), pp. 65–68.

### **D-E**

*The Economics of Non-Profit Institutions: Studies in Structure and Policy*, edited by Susan Rose-Ackerman. Spring/Summer 1990(Vol.IX,No.2), pp. 38–41.

### **F**

*Filthy Rich & Other Non-profit Fantasies: Changing the Way Non-profits Do Business in the '90s*, by Dr. Richard Steckel. Winter 1990(Vol.IX,No.1), pp. 65–68.

### **G-M**

*The Major Corporate Gift: A Fundraiser's Guide*, edited by Julia Gorman. Winter 1990(Vol.IX,No.4), pp. 60–61.

### **N**

*Nonprofit Entrepreneur: Creating Ventures to Earn Income*, by Edward Skloot. Winter 1990(Vol.IX,No.1), pp. 65–68.

### **O-P**

*Profit Making for Nonprofit Agencies*, by G. Newton and C. Buda. Winter 1990 (Vol.IX,No.1), pp. 65–68.