

## A natural history of Canada Revenue tax audits

*Waterloo Region Record*

Tongue jammed. Something heavy, knees on my chest. GET OFF! AIR!  
PLEASE BREATHE! ...

Breathing now. OK ... I had been blissfully unaware of my precarious sleeping position, and I jolted awake as if an intruder had tried to Burke me in my own bed — a death without traceable cause.

So I lay awake, smoothing out the wrinkle in my soul, thanking God for life, listening to dawn sounds: A single night hawk was buzzing overhead. And I thought, "There once were dozens when we moved in during the '80s."

I fumbled down dark stairs to brew tea and observe the waking garden. A single June bug struggled on the door screen. At a northern Ontario cabin, such a screen would be a flamboyant tapestry of bright beetles, lacewings, and perhaps a huge lime-green luna moth. And mosquitos! But here there was just a lone beetle, rasping distress. It's different in the Corn Belt.

So I remembered the neonics (neonicotinoids) letter. Last winter, the directors of our naturalists' club — the Kitchener-Waterloo Field Naturalists — voiced concern to then federal Agriculture Minister, Gerry Ritz, about the impact of these new insecticides, whose use the European Union has suspended. We added footnotes and references: We wanted our little club to be taken seriously. And we were.

Federal Minister for the Environment, Leona Aglukkaq, replied on March 14. We had our response, and we weren't happy with it, but that is how democracy works, right?

Wrong. On almost the same day, we received a March 11 audit from the Canada Revenue Agency (CRA). Thus I take no comfort in the late finance minister Jim Flaherty's statement that "we don't choose who is audited by the CRA. That's up to the CRA"

Though the detailed, five-page letter determined that our club was in compliance, the auditor concluded ominously: "We trust that (the club) will take appropriate action ... including refraining from undertaking any partisan activities. This letter does not preclude *any* future audits." (My emphasis).

Now why would Canada Revenue concern itself with a nature club?

Ostensibly, it's because charities like ours can spend no more than 10 per cent of their revenue on partisan political activity (10 per cent, not ANY!), and that is defined exceedingly broadly: "encouraging the public to contact an elected representative ... communicat(ing) ... to the public ... organiz(ing) ... to retain, oppose or change ... law, policy, or decision of government ... any government, at any level, in Canada, or abroad."

Big oil, through their lobby group, Ethical Oil, has used the Canada Revenue rules to challenge the activities of large environmental charities like Sierra Club Canada: But a local naturalist club? That seemed like overkill. This Canada Revenue net is wide, with a small mesh. It can snare big fish, and tiny ones.

According to the "education letter," our supposed sins were: posting a web piece by Ontario Nature defending the Ontario's Endangered Species Act; posting a hyperlink to a site that opposes changes to the act; and writing to The Record to oppose a planned road through a wetland. Those activities didn't represent even one per cent of the club's modest revenue.

"So," I thought, "if Stephen Harper's government is spending \$5 million extra on such audits over five years, they must be covering all the charities."

In fact, the Canada Revenue Agency claims to have randomly audited just 52 charities, and our club must have been one of a select three that received education letters (see the July 26 Globe and Mail), if indeed there are only three. That's about \$20,000 per audit so far. When all is said, auditing small clubs to suppress their legitimate activities is an egregious waste of Canadian taxpayers' money.

The naturalist club board debated whether to respond to the audit. We wanted to object. Could we advocate for a change in audit policy? No. We are not allowed this luxury.

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Thus the directors decided not to act. "So," I asked, "if this becomes public, what shall we say?"

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"No comment," it was decided. And shall we write other letters in the public interest? Or have a speaker talk about oilsands



Levi Moore shows members of the Kitchener-Waterloo Field Naturalists how to band a chickadee. The naturalists' club wonders why it has attracted the attention of the Canada Revenue Agency in the form of a tax audit.

development effects, or the Ontario Greenbelt policy, or whether to have a new city park? It seems unlikely. Bad children  
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when confronted by their political schoolmasters, quickly learn the utility of sullen silence.

The local naturalists club was silenced when its views became known to government and it was silenced for voicing public concern, not for breaking the rules. How many other inconvenient charities are there out there?

So, I'm in the throes of political apnea. I must have been sleeping, relaxed, on my back. I'll just learn to curl up in the fetal position until the 2015 election.

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