



Largest Gifts from Canadian Charities to Foreign Qualified Donees for 2014

By Mark Blumberg (March 26, 2016)

A qualified donee is an organization that can issue official donation receipts under the Income Tax Act (Canada). Canadian charities make gifts of over \$250 million to certain foreign qualified donees, mainly prescribed foreign universities and the United Nations. There are only about 600 foreign qualified donees outside of Canada.

Canadian charities, depending on their objects can carry out charitable activities in three different ways. Some do all three.

- 1) A registered charity can conduct charitable activities using staff and volunteers.
- 2) A registered charity can work with an intermediary who is not a qualified donee as long as it has “direction and control” over its funds as set out in CRA’s two Guidances on the subject (at <http://bit.ly/ybUGAB>)
- 3) A registered charity can make a gift to a qualified donee. For a list of qualified donees see: <http://www.cra-arc.gc.ca/chrts-gvng/qlfd-dns/qd-lstngs/menu-eng.html> The only foreign qualified donees are foreign prescribed universities, 2 organizations on a list of organizations that have received a gift from the Federal government and the United Nations and its Agencies.

There are over 283,000 records of Canadian charities gifting to qualified donees in total (both within and outside of Canada). We reviewed the list and have compiled a list of foreign qualified donees for 2014 that received donations over approximately \$80,000.00.

The list contains gifts of approximately \$254 million. This is in addition to over \$3.1 billion listed in our recent article [Which Canadian charities spent money on foreign activities in 2014 and how much did they spend?](#) Therefore, Canadian charities were spending approximately \$3.5 billion outside of Canada in 2014.

Some quick points.

1. The largest recipient in 2014 is Brigham Young University in Utah with an \$87 million gift. When we looked at the [2010 data here](#) Brigham Young University was also the largest recipient with almost \$103 million in 2010.
2. The United Nations and its Agencies are qualified donees and we have UNICEF, United Nations Capital Development Fund, and United Nations Relief and Work Agency (UNRWA) receiving funds in 2014.

Almost all of the recipients on the list are [foreign prescribed universities](#). This can be an important source of funds for those foreign universities. Foreign prescribed universities need to ensure that they comply with the necessary requirements or CRA will remove their qualified donee status. It is very important that they only issue official donation receipts in accordance with the Income Tax Act (Canada) rules, that they keep necessary books and records and respond to any queries that CRA may have.

For foreign universities that are not qualified donees might find this recent article that we prepared helpful: [Foreign Universities Applying for Prescribed University Status in Canada](#). We have helped many foreign universities with fundraising and compliance in Canada.

Keep in mind the many caveats about T3010 information including that registered charities sometimes make mistakes when they file their return, and sometimes CRA inputs the information incorrectly. This list does not cover all inter-charity transfers as in the past CRA was typically only inputting about 10 per T3010 (although they are now catching them all). So some gifts are not going to be on the list. Also many charities mistakenly list organizations as qualified donees when they are not and we have tried to remove them. Organizations on the list may not have been a qualified donee in 2014 or today.

Here is a list of gifts from Canadian charities to foreign qualified donees 2014 T3010 Registered Charity Information Returns.

	Donor Canadian Registered Charity	Recipient/Donee Foreign Organization	City	Prov/ State	Gift Amount
1.	THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS IN CANADA	Brigham Young University	Provo, Utah, United States		\$87,000,000.00
2.	THE CANADIAN SOCIETY FOR THE WEIZMANN INSTITUTE OF SCIENCE	Weizmann Institute of Science	Rehovot, Israel		\$33,929,918.00
3.	CANADIAN UNICEF COMMITTEE/COMITÉ UNICEF CANADA	UNICEF	New York	NY	\$14,451,202.00
4.	THE MASTERCARD FOUNDATION	United Nations Capital Development Fund	New York	US	\$13,448,211.00
5.	THE SACKLER FOUNDATION	The Rockefeller University	New York, NY	US	\$11,670,580.00
6.	THE CANADIAN FRIENDS OF THE HEBREW UNIVERSITY	HEBREW UNIVERSITY OF JERUSALEM-Schedule V11 of the Income Tax	JERUSALEM	IL	\$9,445,604.00
7.	SEVENTH-DAY ADVENTIST CHURCH IN CANADA	Loma Linda University	Loma Linda	CA	\$8,499,122.00
8.	LI KA SHING (CANADA) FOUNDATION	Technion - Israel Institute of Technology	Kesalsaba, Israel	IL	\$5,821,500.00
9.	TECHNION CANADA	Technion-Israel Institute of Technology (Prescribed foreign)	Haifa	IL	\$4,719,844.00
10.	LI KA SHING (CANADA) FOUNDATION	University of Oxford	Oxford	GB	\$4,571,236.00
11.	THE PURPLEVILLE FOUNDATION	University of Oxford	Oxford		\$3,522,327.00
12.	ISLAMIC RELIEF - IR CANADA	United Nations Work and Relief Agency	Washington	DC	\$3,501,482.00
13.	THE AZRIELI FOUNDATION	Hebrew University/Bank Hapoalim Az Ctr Stem Cell/Genetic Res			\$2,651,280.00
14.	THE SACKLER FOUNDATION	Columbia University	New York, NY	US	\$2,616,427.00
15.	AGA KHAN FOUNDATION CANADA	AGA KHAN UNIVERSITY FOUNDATION	GENEVA, SWITZERLAND	QP	\$2,451,190.00

16.	LI KA SHING (CANADA) FOUNDATION	Leland Stanford Junior University (Stanford University)	Stanford	CA	\$2,354,364.00
17.	THE SACKLER FOUNDATION	Weill Cornell Medical College	New York, NY	US	\$2,162,570.00
18.	THE MASTERCARD FOUNDATION	Tufts University	Medford	US	\$2,095,659.00
19.	THE MASTERCARD FOUNDATION	American University of Beirut	New York	US	\$1,972,167.00
20.	CANADIAN FRIENDS OF YESHIVA UNIVERSITY	Yeshiva University	New York	NY	\$1,943,337.00
21.	THE MASTERCARD FOUNDATION	Massachusetts Institute of Technology	Cambridge	US	\$1,712,915.00
22.	LI KA SHING (CANADA) FOUNDATION	Massachusetts Institute of Technology	Cambridge	MA	\$1,415,149.00
23.	Canadian Friends of Tel Aviv University Inc.	TEL AVIV UNIVERSITY	RAMAT, TEL AVIV ISRAEL		\$1,390,752.00
24.	LI KA SHING (CANADA) FOUNDATION	Yale University	New Haven	CT	\$1,281,965.00
25.	LI KA SHING (CANADA) FOUNDATION	The University of Hong Kong	Pokfulam, Hong Kong, China	QR	\$1,169,248.00
26.	AGA KHAN FOUNDATION CANADA	AGA KHAN FOUNDATION	GENEVA, SWITZERLAND	QP	\$1,113,249.00
27.	THE AZRIELI FOUNDATION	Technion-Sarona Campus (2nd installment)			\$1,104,700.00
28.	THE SACKLER FOUNDATION	Oxford University	Oxford	UK	\$1,090,440.00
29.	LI KA SHING (CANADA) FOUNDATION	Cornell University	Ithaca	NY	\$1,086,900.00
30.	THE CHRISTIAN REFORMED CHURCH IN NORTH AMERICA- CANADA CORPORATION	Calvin Theological Seminary	Grand Rapids	MI	\$1,079,463.00
31.	THE MASTERCARD FOUNDATION	University of Cape Town	Cape Town	QS	\$980,574.00

32.	THE JEWISH THEOLOGICAL SOCIETY OF CANADA	Jewish Theological Seminary	New York	US	\$943,165.00
33.	PTARMIGAN FOUNDATION INC.	Dartmouth College	Hanover	NH	\$926,833.00
34.	THE SACKLER FOUNDATION	Ashmolean Museum of Art and Archaeology University of Oxford	Oxford	UK	\$864,738.00
35.	THE MASTERCARD FOUNDATION	Stanford University	Stanford	US	\$856,760.00
36.	CANADIAN ASSOCIATES OF THE BEN GURION UNIVERSITY OF THE NEGEV INC.	THE BEN-GURION UNIVERSITY OF THE NEGEV	ISRAEL		\$703,978.00
37.	THE FRIEDBERG CHARITABLE FOUNDATION	Yeshivat Aish Hatorah, Jerusalem			\$644,118.00
38.	THE MASTERCARD FOUNDATION	University of Minnesota	Minneapolis	US	\$631,863.00
39.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA	Massachusetts Institute of Technology	Cambridge	MA	\$620,360.00
40.	CANADIAN FRIENDS OF HAIFA UNIVERSITY	University Of Haifa	Israel		\$592,293.00
41.	THE RAYMOND AND BEVERLY SACKLER FOUNDATION	University of Washington	Seattle, WA, USA	WA	\$550,200.00
42.	THE GANZ FAMILY CHARITABLE FOUNDATION	Stanford University			\$550,000.00
43.	THE MASTERCARD FOUNDATION	Arizona State University	Tempe	US	\$481,238.00
44.	The Chastell Foundation	Brandeis University	WALTHAM	MA	\$465,560.00
45.	LI KA SHING (CANADA) FOUNDATION	The Chinese University of Hong Kong	Shatin, New Territories, HK	QR	\$454,519.00
46.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA	University of Florida	Gainesville	FL	\$437,826.00
47.	THE MASTERCARD FOUNDATION	Wellesley College	Wellesley	US	\$426,057.00

48.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA	University of California	Oakland	CA	\$418,524.00
49.	TZIVOS HASHEM CANADA INC	CENTRAL YESHIVA BROOKLYN NYK (OTHER QUALIFIED DONEES)	NYK	NY	\$380,309.00
50.	THE ROBBINS FOUNDATION CANADA	BAYLOR UNIVERSITY FOUNDATION	WACO	TX	\$378,512.00
51.	CANADIAN FRIENDS OF NER ISRAEL RABBINICAL COLLEGE	NER ISRAEL RABBINICAL COLLEGE	BALTIMORE	MD	\$378,211.00
52.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA	University of Virginia	Charlottesville	VA	\$346,053.00
53.	THE FRIEDBERG CHARITABLE FOUNDATION	NYU Medical Center			\$334,460.00
54.	THE NEW HOPE FOUNDATION	Columbia University in the City of New York			\$331,350.00
55.	LI KA SHING (CANADA) FOUNDATION	University of Miami	Coral Gables	FL	\$327,090.00
56.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA	BROWN UNIVERSITY OF PROVIDENCE	Providence	RI	\$318,397.00
57.	LI KA SHING (CANADA) FOUNDATION	University of Notre Dame Du Lac	South Bend	IN	\$272,250.00
58.	AQUEDUCT FOUNDATION	The University of Auckland			\$266,265.00
59.	MARIGOLD FOUNDATION LTD.	University of Florida	Gainesville	FL	\$255,837.00
60.	THE MORRIS AND BEVERLY BAKER FOUNDATION	Jewish Theological Seminary of America	U.S.A.		\$252,686.00
61.	Fondation Johanne & Normand Sternthal	Bar Ilan University			\$250,857.00
62.	CANADIAN COUNCIL FOR REFORM JUDAISM	Hebrew Union College - Jewish Institute of Religion			\$246,427.00

63.	The J.C. Anderson Family Foundation	MIDLAND UNIVERSITY	FREMONT	NE	\$245,000.00
64.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA	Yale University	New Haven	CO	\$243,930.00
65.	THE CHRISTIAN REFORMED CHURCH IN NORTH AMERICA-CANADA CORPORATION	Calvin College	Grand Rapids	MI	\$232,020.00
66.	BRUNSTAD CHRISTIAN CHURCH WINNIPEG INC.	North East Christian Conference Center	Cato, New York		\$228,086.00
67.	KOERNER FOUNDATION	Wellesely College	Wellesely, Mass., U.S.		\$216,614.00
68.	UNITED JEWISH WELFARE FUND OF TORONTO	Ben Gurion University of the Negev	Beersheba	IL	\$210,000.00
69.	UNITED JEWISH WELFARE FUND OF TORONTO	Technion-Israel Institute of Technology	Haifa	IL	\$210,000.00
70.	UNITED JEWISH WELFARE FUND OF TORONTO	Hebrew University of Jerusalem, The	Jerusalem	IL	\$210,000.00
71.	UNITED JEWISH WELFARE FUND OF TORONTO	Bar-Ilan University	Ramat-Gan	IL	\$210,000.00
72.	UNITED JEWISH WELFARE FUND OF TORONTO	Tel-Aviv University	Tel-Aviv	IL	\$210,000.00
73.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA	Duke University	Durham	NC	\$187,985.00
74.	THE HORNE FAMILY CHARITABLE FOUNDATION	HARVARD UNIVERSITY	CAMBRIDGE	MA	\$186,087.00
75.	Palix Foundation	University of Utah			\$180,578.00
76.	THE SAMUEL FAMILY FOUNDATION	Yale University - Yale Centre for Environmental Law	New Haven	CT	\$175,635.00
77.	THE RAYMOND AND BEVERLY SACKLER FOUNDATION	Tel Aviv University	Tel Aviv, Israel	IL	\$162,525.00

78.	CANADIAN COUNCIL FOR REFORM JUDAISM	Hebrew Union College - Jewish Institute of Religion			\$160,969.00
79.	TerraTundra Foundation	Cornell University	Ithaca	NY	\$144,407.00
80.	THE SACKLER FOUNDATION	Brown University	Providence, RI	US	\$144,120.00
81.	TIDES CANADA FOUNDATION	The Rhodes Trust - Public Purposes Fund	Oxford	OX	\$136,486.00
82.	VANCOUVER FOUNDATION	Georgia Institute of Technology	Atlanta	GA	\$136,187.00
83.	UNITED WAY OF GREATER TORONTO	Trustee of the University of Pennsylvania	Philadelphia	PA	\$133,512.00
84.	LI KA SHING (CANADA) FOUNDATION	Tel Aviv University	Ramat Aviv, Tel Aviv, Israel	IL	\$130,680.00
85.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA	Mount Sinai School of Medicine	New York	NY	\$129,179.00
86.	BROOKFIELD PARTNERS FOUNDATION	Council for Canadian American Relations	New York		\$124,693.00
87.	THE CALGARY FOUNDATION	University of North Carolina at Chapel Hill	Chapel Hill	NC	\$122,583.00
88.	ATAXIA TELANGIECTASIA CHILDREN'S PROJECT (CANADA)	Johns Hopkins University	Baltimore	MD	\$122,551.00
89.	TRUE PATRIOT LOVE FOUNDATION FOR SUPPORT OF MILITARY FAMILIES	University of Southern California	Los Angeles	CA	\$121,049.00
90.	THE AZRIELI FOUNDATION/LA FONDATION AZRIELI	Tel Aviv University			\$120,688.00
91.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA	University of Michigan	Ann Arbor	MI	\$117,692.00
92.	The Chastell Foundation/La fondation Chastell	Columbia University	New York	NY	\$114,220.00
93.	GALIN FOUNDATION	Technion Israel Institute of Technology	Israel		\$109,970.00

94.	The Peter and Shelagh Godsoe Family Foundation	UCSF Foundation	San Francisco	CA	\$109,350.00
95.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA	University of Massachusetts Amherst	Amherst	MA	\$106,760.00
96.	THE KIDNEY FOUNDATION OF CANADA	UNIVERSITY OF MELBOURNE	MELBOURNE	QR	\$105,635.00
97.	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	Clinton Foundation	New York	NY	\$105,000.00
98.	THE FOUNDATION FOR GENE & CELL THERAPY	University of Missouri	Columbia	MO	\$100,000.00
99.	THE WILSON FOUNDATION LA FONDATION WILSON	Cornell University	Ithaca	NY	\$100,000.00
100.	WOCO FOUNDATION	The Rhodes Trust	Oxford	GB	\$100,000.00
101.	DONNER CANADIAN FOUNDATION	University of Delaware			\$95,200.00
102.	JOHN AND MYRNA DANIELS CHARITABLE FOUNDATION	Tulane University	New Orleans		\$91,943.00
103.	THE FRIEDBERG CHARITABLE FOUNDATION	Rabbinical Seminary of America, Forest Hills, New York			\$88,868.00
104.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA	University of Wisconsin	Madison	WI	\$88,439.00
105.	THE JARISLOWSKY FOUNDATION/LA FONDATION JARISLOWSKY	Harvard University (A Klibanski)	Boston	MA	\$88,384.00
106.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA	Johns Hopkins University	Baltimore	ML	\$85,408.00
107.	THE HORNE FAMILY CHARITABLE FOUNDATION	MONASH UNIVERSITY	MELBOURN	QR	\$82,905.00

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108.	The Rossy Family Foundation	Harvard University	Boston	MA	\$81,825.00
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Mark Blumberg is a lawyer at Blumberg Segal LLP in Toronto, Ontario. He can be contacted at mark@blumbergs.ca or at 416-361-1982. To find out more about legal services that Blumbergs provides to Canadian charities and non-profits please visit www.canadiancharitylaw.ca or www.globalphilanthropy.ca

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