



## **Gifts by Canadian Charities to the Registered Foreign Universities**

By Mark Blumberg and Henri Pasha (April 29, 2022)

In this article we will look at funding of registered foreign universities that are qualified donees by Canadian registered charities.

As you may know Canadian registered charities are allowed to make gifts to “qualified donees”. Here is a list of the qualified donee categories, which includes the Universities outside of Canada.

1. [Charities](#)
2. [Canadian amateur athletic associations](#)
3. [Registered journalism organizations](#)
4. [Foreign charities that have received a gift from Her Majesty in right of Canada](#)
5. [Low-cost housing corporations for the aged](#)
6. [Municipal or public bodies performing a function of government in Canada](#)
7. [Municipalities](#)
8. **[Universities outside Canada](#)**
9. Her Majesty in right of Canada
10. a province, or a territory in Canada
11. the United Nations and its agencies

These last 3 categories of qualified donees do not have to be included on a list maintained by the Canada Revenue Agency to be recognized as being a qualified donee.

We recently reviewed the T3010 information for 2019. The database was prepared by the Charities Directorate of CRA in May 2021 and covers almost 84,000 charities (which is over 98% of Canadian registered charities) and their 2019 T3010 returns.

We specifically looked at gifts over \$30,000 and for purposes of this article which were made to the Universities Outside of Canada.

We have covered this topic before at:

[Largest Gifts from Canadian Charities to other Qualified Donees](#) (2010)

[Largest Gifts from Canadian Charities to other Qualified Donees](#) (2011)

[Largest Gifts from Canadian Charities to other Qualified Donees](#) (2013)

[Largest Gifts from Canadian Charities to Foreign Qualified Donees for 2014.](#)

[Largest Gifts from Canadian Charities to Foreign Qualified Donees for 2015.](#)

If your university outside of Canada would like to be registered with the CRA then you might find our article [Foreign Universities Applying for Prescribed University Status in Canada 2018](#) helpful.

Please review my caveats at the end about the reliability and usage of T3010 information.

#	Donor Name	Donee Name	Donee City	Total amount gifts	Amount of gifts in kind
1.	THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS IN CANADA	Brigham Young University	Provo	\$32,986,514.00	
2.	Mastercard Foundation	University of Edinburgh	Edinburgh	\$24,066,477.00	

3.	Mastercard Foundation	American University of Beirut	New York	\$23,353,345.00	
4.	THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS IN CANADA	Brigham Young University-Hawaii	Laie	\$20,000,000.00	
5.	THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS IN CANADA	Brigham Young University - Idaho	Rexburg	\$20,000,000.00	
6.	LI KA SHING (CANADA) FOUNDATION	Technician - Israel Institute of Technology	Kesalsaba	\$16,207,840.00	
7.	SEVENTH-DAY ADVENTIST CHURCH IN CANADA	Loma Linda University	Loma Linda	\$10,102,124.00	
8.	THE CANADIAN FRIENDS OF THE HEBREW UNIVERSITY	HEBREW UNIVERSITY OF JERUSALEM-Schedule V11 of the Income Ta	JERUSALEM	\$8,005,711.00	
9.	Mastercard Foundation	University of California, Berkeley	Berkeley	\$7,439,653.00	
10.	Mastercard Foundation	Arizona State University	Tempe	\$6,576,520.00	
11.	Mastercard Foundation	Michigan State University	East Lansing	\$6,449,080.00	
12.	CANADIAN NATIONAL CHRISTIAN FOUNDATION	Oral Roberts	Tulsa	\$6,350,225.00	
13.	TECHNION CANADA	Technion-Israel Institute of Technology (listed and prescrib	Haifa, Israel	\$6,341,195.00	
14.	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	THE CANADAIAN SOCIETY FOR THE WEIZMANN INSTITUTE SCIENCE	WESTMOUNT	\$4,918,519.00	\$102,429,725.00

15.	CANADIAN ASSOCIATES OF THE BEN GURION UNIVERSITY OF THE NEGEV INC.	THE BEN-GURION UNIVERSITY OF THE NEGEV		\$4,665,235.00	
16.	BEEDIE FOUNDATION	University of Southern California	Los Angeles	\$3,917,700.00	
17.	LI KA SHING (CANADA) FOUNDATION	The Leland Stanford Junior University (Stanford University)	Stanford	\$3,876,001.00	
18.	THE AZRIELI FOUNDATION/LA FONDATION AZRIELI	Technion-Israel Institute of Technology	City of Haifa	\$3,760,871.00	
19.	THE AZRIELI FOUNDATION/LA FONDATION AZRIELI	Bar Ilan University	Ramat-Gan	\$3,253,500.00	
20.	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	THE WEIZMANN INSTITUTE OF SCIENCE	REHOVOT	\$2,916,758.00	\$102,429,725.00
21.	LI KA SHING (CANADA) FOUNDATION	University of Oxford	Oxford	\$2,682,336.00	
22.	THE PIERRE LASSONDE FAMILY FOUNDATION	University of Utah	Salt Lake City	\$2,640,036.00	
23.	HEITNER CHARITABLE FOUNDATION	RABBINICAL COLLEGE OF LONG ISLAND	LONG ISLAND	\$2,312,202.00	
24.	Mastercard Foundation	Cornell University	Ithaca	\$2,209,847.00	
25.	CANADIAN FRIENDS OF HAIFA UNIVERSITY	University of Haifa	Israel	\$1,846,471.00	
26.	Mastercard Foundation	Carnegie Mellon University	Pittsburgh	\$1,803,558.00	
27.	JOHN AND MYRNA DANIELS FOUNDATION	COLUMBIA UNIVERSITY	NEW YORK CITY	\$1,653,500.00	
28.	LI KA SHING (CANADA) FOUNDATION	The University of Hong Kong	Pokfulam	\$1,524,250.00	

29.	LI KA SHING (CANADA) FOUNDATION	University of Melbourne	Victoria	\$1,387,519.00	
30.	THE AZRIELI FOUNDATION/LA FONDATION AZRIELI	Ben Gurion University of the Negev	Beer sheva	\$1,364,337.00	
31.	Nicola Wealth Private Giving Foundation	Ben-Gurion University of the Negev	Sheva	\$1,340,393.00	
32.	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	UNIVERSITY OF SOUTHERN CALIFORNIA (USC)	LOS ANGELES	\$1,319,800.00	\$102,429,725.00
33.	LI KA SHING (CANADA) FOUNDATION	University of Michigan	Ann Arbor Michigan	\$1,315,200.00	
34.	Mastercard Foundation	Wellesley College	Wellesley	\$1,312,819.00	
35.	THE CHRISTIAN REFORMED CHURCH IN NORTH AMERICA-CANADA CORPORATION	Calvin Theological Seminary	Grand Rapids	\$1,040,093.00	
36.	HEITNER CHARITABLE FOUNDATION	RABBINCIAL COLLEGE BOBOVER YESHIVA	BROOKLYN	\$931,500.00	
37.	Charitable Gift Funds Canada Foundation / Fonds de Bienfaisance Canada	UNIVERSITY OF MASSACHUSETTS MEDICAL SCHOOL	SHREWSBURY	\$914,200.00	\$186,655,234.00
38.	THE AZRIELI FOUNDATION/LA FONDATION AZRIELI	University of California	Davis	\$906,164.00	
39.	LI KA SHING (CANADA) FOUNDATION	The University of Auckland	Auckland	\$850,978.00	
40.	LA FONDATION SACKLER/THE SACKLER FOUNDATION	Imperial College	London	\$847,465.00	
41.	LA FONDATION SACKLER/THE SACKLER FOUNDATION	The University of Sussex	Falmer	\$769,704.00	

42.	Mastercard Foundation	Massachusetts Institute of Technology	Cambridge	\$666,513.00	
43.	THE AZRIELI FOUNDATION/LA FONDATION AZRIELI	Hebrew University of Jerusalem	City of Jerusalem	\$588,970.00	
44.	THE ROBBINS FOUNDATION CANADA	BAYLOR UNIVERSITY FOUNDATION	WACO	\$526,760.00	
45.	SHAW FAMILY FOUNDATION	Graceland University	Independence	\$514,200.00	
46.	THE SCHULICH FOUNDATION	University of Nevada, Reno	Reno	\$466,725.00	
47.	CANADIAN FRIENDS OF THE JERUSALEM COLLEGE OF TECHNOLOGY, SCHOOL OF APPLIED SCIENCES	JERUSALEM COLLEGE OF TECHNOLOGY	JERUSALEM (ISRAEL)	\$379,695.00	
48.	THE FAAS FOUNDATION	YALE UNIVERSITY	NEW HAVEN	\$372,090.00	
49.	LA FONDATION SACKLER/THE SACKLER FOUNDATION	Cornell University	New York	\$368,478.00	
50.	Palix Foundation	Harvard University		\$365,115.00	
51.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA / FONDATION DE LA RECHERCHE SUR LE DIABETE JUVENILE CANADA	NORTHWESTERN UNIVERSITY	EVANSTON	\$359,112.00	\$85,500.00
52.	THE AZRIELI FOUNDATION/LA FONDATION AZRIELI	The University of Southern California	Los Angeles	\$335,514.00	
53.	LA FONDATION SACKLER/THE SACKLER FOUNDATION	University of Delaware	Newark	\$332,050.00	

54.	Fondation Sibylla Hesse	Stanford University	Palo Alto	\$330,579.00	
55.	LA FONDATION SACKLER/THE SACKLER FOUNDATION	New York University	New York	\$326,006.00	
56.	THE NEW HOPE FOUNDATION	HARVARD UNIVERSITY	NEW YORK	\$323,925.00	
57.	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	THE CALIFORNIA INSTITUTE OF TECHNOLOGY	PASADENA	\$322,275.00	\$102,429,725.00
58.	FOXPOINT FOUNDATION	UNIVERSITY OF SALFORD	THE CRESCENT SALFORD	\$310,366.00	
59.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA / FONDATION DE LA RECHERCHE SUR LE DIABETE JUVENILE CANADA	HEBREW UNIVERSITY OF JERUSALEM	JERUSALEM	\$303,350.00	\$85,500.00
60.	Ottawa Community Foundation / Fondation Communautaire d'Ottawa	Beth Medrash Govoha	Lakewood	\$300,000.00	\$122,931,487.00
61.	F C E FOUNDATION FOR CULTURE & EDUCATION	PONTIFICIA UNIVERSITÀ DELLA SANTA CROCE (ACCREDITED UNIVERSI	ROME, ITALY	\$298,526.00	
62.	Praespero - An Autoimmune Research Fund	University of California, San Diego (prescribed university o	La Jolla	\$292,670.00	
63.	THE AZRIELI FOUNDATION/LA FONDATION AZRIELI	The Interdisciplinary Center	City of Herzliya	\$276,772.00	
64.	JUVENILE DIABETES RESEARCH FOUNDATION	INDIANA UNIVERSITY	BLOOMINGTON	\$272,912.00	\$85,500.00

	CANADA / FONDATION DE LA RECHERCHE SUR LE DIABETE JUVENILE CANADA				
65.	TZIVOS HASHEM CANADA INC	CENTRAL YESHIVA BROOKLYN NYK (OTHER QUALIFIED DONEES)	NYK	\$269,166.00	
66.	HEITNER CHARITABLE FOUNDATION	BETH MEDRASH GOVOHA	LAKEWOOD	\$261,780.00	
67.	Mastercard Foundation	Tufts University	Medford	\$251,984.00	
68.	THE LEDER CHARITABLE FOUNDATION	Dordt College	Sioux Center	\$250,000.00	
69.	CANADIAN COUNCIL FOR REFORM JUDAISM	HEBREW UNION COLLEGE- JEWISH INSTITUTE OF RELIGION	NY	\$228,916.00	
70.	Mastercard Foundation	Harvard University	Cambridge	\$218,932.00	
71.	MICHAEL AND LIBBY GOLDGRUB FOUNDATION	Benjamin N. Cardozo School of Law of Yeshiva University	New York	\$193,950.00	
72.	FDC FOUNDATION	COLUMBIA UNIVERSITY MEDICAL CENTER	NEW YORK	\$166,250.00	\$42,000,000.00
73.	THE TERRY FOX FOUNDATION	The Chinese University of Hong Kong	Shatin	\$163,737.00	
74.	THE TERRY FOX FOUNDATION	University of Hong Kong	Pikfulam	\$161,448.00	
75.	MORRIS AND ROSALIND GOODMAN FAMILY FOUNDATION / FONDATION DE LA	CORNELL UNIVERSITY		\$160,490.00	



	FAMILLE MORRIS ET ROSALIND GOODMAN				
76.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA / FONDATION DE LA RECHERCHE SUR LE DIABETE JUVENILE CANADA	REGENTS OF THE UNIVERSITY OF MICHIGAN	ANN ARBOR	\$160,295.00	\$85,500.00
77.	Knowledge Building Research International	THE UNIVERSITY AT ALBANY FOUNDATION	ALBANY (USA)	\$145,776.00	
78.	Fondation Johanne & Normand Sternthal/Foundation Johanne & Norman Sternthal	Bar Ilan University		\$140,000.00	
79.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA / FONDATION DE LA RECHERCHE SUR LE DIABETE JUVENILE CANADA	UNIVERSITY OF FLORIDA	GAINESVILLE	\$136,420.00	\$85,500.00
80.	Fondation de rêve Liana / Liana's Dream Foundation	UNIVERSITY OF MIAMI	CORAL GABLES	\$134,053.00	
81.	Mastercard Foundation	University of Cape Town	Rondebosch	\$132,415.00	
82.	SZOCS FOUNDATION	Augustine Institute, Inc. (CRA File #: 7000043)	Greenwood Village	\$132,000.00	
83.	THE FOUNDATION FOR GENE & CELL THERAPY	University of Missouri	Columbia	\$131,515.00	
84.	THE CALGARY FOUNDATION	THE OHIO STATE UNIVERSITY - OFFICE OF SPONSORED PROGRAMS	COLUMBUS	\$131,000.00	\$840,880,337.00

85.	THE AZRIELI FOUNDATION/LA FONDATION AZRIELI	Haifa University	Mount Carmel	\$130,900.00	
86.	THE CHRISTIAN REFORMED CHURCH IN NORTH AMERICA-CANADA CORPORATION	Calvin College	Grand Rapids	\$130,643.00	
87.	Marilyn and Charles Baillie Family Foundation	Yale University	New Haven	\$130,417.00	
88.	LA FONDATION ROSSY THE ROSSY FOUNDATION	Harvard University	Boston	\$130,360.00	
89.	ATAXIA TELANGIECTASIA CHILDREN'S PROJECT (CANADA)	John Hopkins University	Baltimore	\$128,868.00	
90.	O.J. JACOBSON FOUNDATION	LOMA LINDA UNIVERSITY	LOMA LINDA	\$128,610.00	
91.	CHIMP: Charitable Impact Foundation (Canada)	Loma Linda University	Loma Linda	\$128,530.00	
92.	THE FRIEDBERG CHARITABLE FOUNDATION	Ner Israel Rabbinical College - Baltimore		\$128,289.00	
93.	LA FONDATION SACKLER/THE SACKLER FOUNDATION	University of Delaware	Newark	\$127,123.00	
94.	LA FONDATION SACKLER/THE SACKLER FOUNDATION	Cornell University	New York	\$126,675.00	
95.	THE HORNE FAMILY CHARITABLE FOUNDATION	UNIVERSITY OF LONDON	LONDON	\$126,000.00	
96.	THE SALTIRE FOUNDATION (CANADA)	Babson College	Wellesley	\$120,257.00	
97.	THE FRANCES TANENBAUM CHARITABLE FOUNDATION	BETH MEDRASH GOVOHA (SCH. VIII)	LAKEWOOD	\$120,000.00	

98.	The Peter and Shelagh Godsoe Family Foundation	UCSF Foundation	San Francisco	\$115,275.00	
99.	DUCKS UNLIMITED CANADA/CANARDS ILLIMITES CANADA	THE CURATORS OF THE UNIVERSITY OF MISSISSIPI	KANSAS CITY	\$114,771.00	
100.	Six Words Foundation	Wheaton College (Billy Graham Center-Special Project & Dstng	Wheaton	\$114,658.00	
101.	AQUEDUCT FOUNDATION	University of Oxford		\$112,000.00	
102.	CANADIAN FRIENDS OF NER ISRAEL RABBINICAL COLLEGE	NER ISRAEL RABBINICAL COLLEGE	BALTIMORE	\$109,140.00	
103.	JARISLOWSKY FRASER DONOR ADVISED FOUNDATION / FONDATION DES DONATEURS JARISLOWSKY FRASER	Harvard Medical School	CAMBRIDGE	\$104,155.00	
104.	THE FOUNDATION FOR GENE & CELL THERAPY	University of California	Oakland	\$103,138.00	
105.	Praespero - An Autoimmune Research Fund	University of Arizona (prescribed university outside Canada)	Tucson	\$100,080.00	
106.	Praespero - An Autoimmune Research Fund	Stanford University (prescribed university outside Canada)	Stanford	\$100,080.00	
107.	Praespero - An Autoimmune Research Fund	University of Chicago (prescribed university outside Canada)	Chicago	\$100,080.00	
108.	Praespero - An Autoimmune Research Fund	University of Utah	Salt Lake City	\$100,080.00	

109.	THE P SCHWARTZ FAMILY FOUNDATION	Jerusalem College of Technology		\$100,000.00	
110.	THE FOUNDATION FOR GENE & CELL THERAPY	Royal Holloway, University of London	Surrey	\$100,000.00	
111.	PRIVATE GIVING FOUNDATION	DORTDT COLLEGE	SOIOUX CENER	\$100,000.00	
112.	THE FOUNDATION FOR GENE & CELL THERAPY	University of Washington	Seattle	\$100,000.00	
113.	AQUEDUCT FOUNDATION	Leland Stanford Junior University (Stanford University)		\$99,086.00	
114.	THE KIDNEY FOUNDATION OF CANADA / LA FONDATION CANADIENNE DU REIN	UNIVERSITY OF MIAMI	MIAMI	\$98,512.00	
115.	THE JARISLOWSKY FOUNDATION/LA FONDATION JARISLOWSKY	Harvard University	Boston	\$97,200.00	
116.	FRAGRANCE FOUNDATION	DORDT COLLEGE	SIOUX CENTRE	\$95,000.00	
117.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA / FONDATION DE LA RECHERCHE SUR LE DIABETE JUVENILE CANADA	UNIVERSITY OF CALIFORNIA SAN FRANCISCO	SAN FRANCISCO	\$93,556.00	\$85,500.00
118.	UNITED WAY OF GREATER TORONTO	DUKE UNIVERSITY	DURHAM	\$90,000.00	
119.	ALBERTA CONSERVATION ASSOCIATION	University of Montana	Missoula	\$86,697.00	
120.	CANADIAN FOP NETWORK	UNIVERSITY OF PENNSYLVANIA SCHOOL OF MEDICINE	PHILADELPHIA	\$86,465.00	

121.	DESMOID TUMOUR FOUNDATION OF CANADA	Ohio State University	Columbus	\$85,000.00	
122.	THE FRIEDBERG CHARITABLE FOUNDATION	Rabbinical Seminary of America, Forest Hills, New York		\$84,304.00	
123.	Weston Family Foundation / Fondation de la famille Weston	Harvard University		\$78,048.00	
124.	THE MORRIS AND BEVERLY BAKER FOUNDATION	Jewish Theological Seminary of America		\$77,136.00	
125.	DONNER CANADIAN FOUNDATION	University of Delaware		\$75,000.00	
126.	NIEMANN PICK CANADA	University of Texas in Austin	Austin	\$74,114.00	
127.	TIMOTHY FOUNDATION	Imperial College of Scotland	London	\$73,895.00	
128.	Airlie Foundation	Mayo Clinic	Jacksonville	\$71,978.00	
129.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA / FONDATION DE LA RECHERCHE SUR LE DIABETE JUVENILE CANADA	UNIVERSITY OF MIAMI	MIAMI	\$68,180.00	\$85,500.00
130.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA / FONDATION DE LA RECHERCHE SUR LE DIABETE JUVENILE CANADA	YALE UNIVERSITY	NEW HAVEN	\$68,097.00	\$85,500.00
131.	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	HARVARD BUSINESS SCHOOL	CAMBRIDGE	\$66,600.00	\$102,429,725.00

132.	Mastercard Foundation	University of London	London	\$65,522.00	
133.	The Peter and Shelagh Godsoe Family Foundation	Columbia University Medical Centre	New York	\$65,275.00	
134.	Clarus Foundation / Fondation Clarus	TUFTS UNIVERSITY	MEDFORD	\$64,870.00	
135.	NIEMANN PICK CANADA	University of Notre Dame du Lac	Notre Dame,	\$64,785.00	
136.	Mastercard Foundation	St. Lawrence University	Canton	\$64,724.00	
137.	LI KA SHING (CANADA) FOUNDATION	Utah Valley University	Orem	\$64,560.00	
138.	John Edgar McAllister Foundation	MICHIGAN TECHNOLOGICAL UNIVERSITY	HOUGHTON, MICHIGAN	\$64,319.00	
139.	MULTIPLE SCLEROSIS SOCIETY OF CANADA / SOCIÉTÉ CANADIENNE DE LA SCLÉROSE EN PLAQUES	YALE UNIVERSITY	NEW HAVEN	\$63,125.00	
140.	Palix Foundation	Mayo Clinic		\$62,214.00	
141.	CANADIAN DIABETES ASSOCIATION/ASSOCIATION CANADIENNE DU DIABETE	UNIVERSITY OF CALIFORNIA	Berkely	\$59,999.00	
142.	THE FRIEDBERG CHARITABLE FOUNDATION	Hebrew University of Jerusalem, The		\$57,864.00	
143.	JUVENILE DIABETES RESEARCH FOUNDATION CANADA / FONDATION DE LA RECHERCHE SUR LE DIABETE JUVENILE CANADA	CORNELL UNIVERSITY	ITHACA	\$55,508.00	\$85,500.00
144.	THE MONTREAL CHAPTER OF	NEW YORK UNIVERSITY SCHOOL OF		\$55,171.00	

	DYSAUTONOMIA FOUNDATION	MEDICINE (LANGONE HEALTH)			
145.	THE AZRIELI FOUNDATION/LA FONDATION AZRIELI	Tel Aviv University	City of Tel-Aviv	\$55,153.00	
146.	Notre Dame Pietas Foundation	UC Berkley Foundation	Berkley	\$55,000.00	
147.	AQUEDUCT FOUNDATION	University of London		\$54,000.00	
148.	THE MULTIPLE SCLEROSIS SCIENTIFIC RESEARCH FOUNDATION	University College London	London	\$52,386.00	
149.	BROOKFIELD PARTNERS FOUNDATION	Bard College	New York	\$52,362.00	
150.	THE CHAIM MOSHE FRIEDMAN MEMORIAL FUND	Rabbinical Seminary Of America Forest Hills New York		\$51,360.00	
151.	FIGMENT FOUNDATION	The University of Auckland	Auckland	\$51,000.00	
152.	Nicola Wealth Private Giving Foundation	Cornell University	Ithaca	\$50,603.00	
153.	THE MULTIPLE SCLEROSIS SCIENTIFIC RESEARCH FOUNDATION	Yale University	New Haven	\$50,500.00	
154.	THE DANIEL J. AND ANN MARIE THOMPSON FOUNDATION	MICHIGAN STATE UNIVERSITY	EAST LANSING	\$50,000.00	
155.	THE LUPINA FOUNDATION	Oxford University	England	\$50,000.00	
156.	Muscular Dystrophy Canada / Dystrophie musculaire Canada	MASSACHUSETTS INSTITUTE OF TECHNOLOGY	CAMBRIDGE, MASSACHUSETTS, USA	\$50,000.00	
157.	CANADIAN DIABETES ASSOCIATION/ASSOCI	UNIVERSITY OF COLORADO	Denver	\$50,000.00	

	ATION CANADIENNE DU DIABETE				
158.	CANADIAN DIABETES ASSOCIATION/ASSOCIATION CANADIENNE DU DIABETE	BETH ISRAEL DEACONESS MEDICAL CENTRE	Boston	\$50,000.00	
159.	THE KIDNEY FOUNDATION OF CANADA / LA FONDATION CANADIENNE DU REIN	UNIVERSITY OF MINNESOTA	MINNEAPOLIS	\$50,000.00	
160.	THE JOSEPH TANENBAUM CHARITABLE FOUNDATION	BETH MEDRASH GOVOHA (SCH. VIII)	LAKEWOOD	\$50,000.00	
161.	The Peter and Shelagh Godsoe Family Foundation	Columbia University Medical Centre	New York	\$50,000.00	
162.	DONNER CANADIAN FOUNDATION	University of Oxford		\$49,000.00	
163.	THE MULTIPLE SCLEROSIS SCIENTIFIC RESEARCH FOUNDATION	New York University	New York	\$48,469.00	
164.	WCS WILDLIFE CONSERVATION SOCIETY CANADA	UNIVERSITY OF CALIFORNIA	OAKLAND	\$47,818.00	
165.	FRIENDS OF PRINCIPIA IN CANADATRUST C/O NATIONAL TRUST COMPA	PRINCIPIA COLLEGE RE: SECTION 3503 SCHEDULE VIII	ELSAH, IL	\$47,197.00	
166.	CHARITY SCIENCE FOUNDATION OF CANADA	Imperial College of Science, Technology and Medicine	London UK	\$46,618.00	
167.	THE GITTA NISHUMA FOUNDATION	Talmudical College of Florida		\$46,179.00	
168.	ADLER UNIVERSITY VANCOUVER FOUNDATION	Adler University	Chicago	\$46,000.00	
169.	Morrison Family Foundation	Massachusetts Institute of Technology	Cambridge	\$44,212.00	



170.	FAIRMONT FOUNDATION	COLUMBIA UNIVERSITY	NEW YORK	\$43,809.00	
171.	CLIFF LEDE FAMILY CHARITABLE FOUNDATION	UNIVERSITY OF CALIFORNIA, SAN FRANCISCO	SAN FRANCISCO	\$43,000.00	
172.	ABUNDANCE CANADA	Anabaptist Mennonite Biblical Seminary	Elkhart	\$40,508.00	\$34,392,263.00
173.	HAL JACKMAN FOUNDATION	Stanford University		\$40,392.00	
174.	VANCOUVER FOUNDATION	Georgia Institute Of Technology	Philadelphia	\$40,032.00	\$676,472,411.00
175.	CANADIAN DIABETES ASSOCIATION/ASSOCIATION CANADIENNE DU DIABETE	HARVARD MEDICAL SCHOOL	Cambridge	\$40,000.00	
176.	RICHARDSON FOUNDATION INC. /FONDATION RICHARDSON INC.	R.M. of Sifton: Oak Lake Sifton Fire Department	Oak Lake	\$40,000.00	
177.	PSC PARTNERS SEEKING A CURE CANADA	Harvard University	Cambridge	\$39,747.00	
178.	NIEMANN PICK CANADA	University of Michigan, The	Ann Arbor	\$38,871.00	
179.	ATAXIA TELANGIECTASIA CHILDREN'S PROJECT (CANADA)	Tel Aviv University	Ramat Aviv	\$38,141.00	
180.	The Peter and Shelagh Godsoe Family Foundation	Leland Stanford Junior University	Stanford	\$37,219.00	
181.	SCARBORO FOREIGN MISSION SOCIETY	Fordham University	New York	\$36,784.00	
182.	THE PETER GILGAN FOUNDATION	UNIVERSITY OF CAPE TOWN DONATIONS	CAPE TOWN	\$36,500.00	
183.	AQUEDUCT FOUNDATION	The University of Auckland		\$35,135.00	
184.	SIDDHARTHA'S INTENT SOCIETY	UNIVERSITY OF ARIZONA		\$35,025.00	

185.	DE FEHR FOUNDATION INC.	GOSHEN COLLEGE	GOSHEN	\$35,000.00	
186.	The Harris-Taylor Family Foundation	University of Cambridge (Listed university outside of Canada)	Cambridge	\$34,943.00	
187.	Fondation Sibylla Hesse	Princeton University	Montréal	\$34,134.00	
188.	IN HONOUR OF THE ONES WE LOVE INC.	UNIVERSITY OF MICHIGAN	ANN ARBOR	\$34,000.00	
189.	THE ASPER FOUNDATION	Brandeis University		\$33,600.00	
190.	FIVE B FAMILY FOUNDATION	MIT SLOAN SCHOOL OF MANAGEMENT	CAMBRIDGE	\$33,492.00	
191.	Charitable Gift Funds Canada Foundation / Fonds de Bienfaisance Canada	THE UNIVERSITY OF HONG KONG	POKFULAM	\$33,380.00	\$186,655,234.00
192.	LARRY AND JUDY TANENBAUM FAMILY FOUNDATION	CORNELL UNIVERSITY (\$25K USD donation recorded here in CAD)	US	\$33,290.00	
193.	THE GERALD SCHWARTZ & HEATHER REISMAN FOUNDATION	UNIVERSITY OF CALIFORNIA	LOS ANGELES	\$33,230.00	\$102,429,725.00
194.	The David Family Foundation / La Fondation de la Famille David	Harvard univ Business School	Boston	\$33,015.00	
195.	DONNER CANADIAN FOUNDATION	Fordham University		\$33,000.00	
196.	FONDATION FAMILLE VACHON	Bates College	Lewiston	\$32,987.00	
197.	AQUEDUCT FOUNDATION	Georgetown University		\$32,550.00	

198.	THE MORRIS AND BEVERLY BAKER FOUNDATION	Harvard University		\$32,543.00	
199.	ANDISON FAMILY FOUNDATION INC.	Mayo Clinic	Rochester U.S.A.	\$32,543.00	
200.	NIEMANN PICK CANADA	Washington University	St. Louis	\$32,393.00	
201.	BROOKFIELD PARTNERS FOUNDATION	Bard College	New York	\$32,308.00	
202.	CHIMP: Charitable Impact Foundation (Canada)	University of Southern California	Los Angeles	\$32,199.00	
203.	THE HARVEY AND JODY DALES FAMILY PHILANTHROPIC FOUNDATION	Tulane University	New Orleans, LA, USA	\$32,035.00	
204.	TORONTO FOUNDATION	Yale University	New Haven	\$31,992.00	
205.	CANADIAN COUNCIL FOR ISRAEL	YESHIVA UNIVERSITY	NEW YORK	\$31,500.00	
206.	Fetherstonhaugh Family Foundation	WADHAM COLLEGE, UNIVERSITY OF OXFORD	OXFORD	\$31,465.00	
207.	ELDERWOOD FOUNDATION	Brandeis University	Waltham	\$31,314.00	
208.	THE KAYEMET FOUNDATION	Ner Israel Rabbinical College-Section 3503 Schedule VIII	Baltimore	\$31,104.00	
209.	THE VICTORIA FOUNDATION	University of Washington		\$30,143.00	
210.	THE SCHULICH FOUNDATION	The University of West Indies	Kingston	\$30,000.00	
211.	THE HORNE FAMILY CHARITABLE FOUNDATION	NEW YORK UNIVERSITY	NEW YORK CITY	\$30,000.00	
212.	THE CYPIN CHARITABLE FOUNDATION	GATESHEAD TALMUDICAL COLLEGE	ENGLAND	\$29,430.00	

213.	SLCLS Inc.	Telshe Yeshiva - Chicago		\$29,153.00	
214.	THE CANADIAN RED CROSS SOCIETY / LA SOCIETE CANADIENNE DE LA CROIX-ROUGE	?ESDILAGH FIRST NATION	Quesnel	\$28,456.00	

## Limitations and Caveats

There are a number of cautions in dealing with the information from the T3010. You can access the CRA Charities Listing database directly on the CRA website at:

<https://www.canada.ca/en/revenue-agency/services/charities-giving/list-charities/list-charities-other-qualified-doneses.html>. As well, Blumbergs also maintains Canada's largest charity

information portal at [www.CharityData.ca](http://www.CharityData.ca) with up to 17 years information on every Canadian registered charity. The portal is free and the aim is to increase transparency in the Canadian charity sector. With CRA removing recently over 10 years' worth of information from the Charities Listing, [www.CharityData.ca](http://www.CharityData.ca) has far more years available

- 1) The data in this note is based on the 2019 T3010 Registered Charity Information Return filings. Although all charities are supposed to file their T3010 within 6 months of their fiscal year end, some charities file late or do not file at all and then will lose their charitable status. Depending on the data set from CRA, not every charity may have filed their T3010 or been inputted yet.
- 2) Registered charities complete the T3010 and one person signs the form. The T3010 information is not independently verified by CRA when it is posted on the CRA site or placed in the CRA database.
- 3) Although an important legal document, the T3010 is often completed by volunteers or others who may have little understanding of the nuances of the *Income Tax Act* (Canada), limited language skills, may not have easy access to the correct information or are in a hurry to file the form to avoid deregistration. In the case of larger institutions, it is typically accountants or finance staff who prepare the T3010. One would expect greater accuracy with the larger institutions. However, as they also tend to be more complicated and involve bigger numbers, the likelihood of a significant inaccuracy in their T3010 filings is great.
- 4) The T3010s are filed with CRA and in many cases needs to be coded by hand at CRA which can also introduce mistakes. Only a small number of T3010s have 2D bar code technology which can eliminate most processing errors on CRA's part. Canadian charities can as of June 2019 electronically file the T3010 which will hopefully reduce errors and speed up the process for T3010 data becoming available.
- 5) In some cases, those completing the T3010 for a charity are deliberately deceptive when completing the T3010. For example, an organization knows that it has substantial fundraising or political expenses but chooses to put them under charitable activities. Or an organization claims pharmaceuticals that it can purchase for \$50,000 are really worth \$50 million.

6) Don't rely on any of this information without checking with the charity and appropriate due diligence as required.

7) The T3010 is a tax form which is supposed to be completed according to guidance provided by the CRA in [Guide Completing the Registered Charity Information Return \(T-4033\)](#) and also various other CRA guidances and policies. The information inputted may not conform to Generally Accepted Accounting Principles (GAAP) and often the numbers will not match what is in a financial statement. You can obtain copies of financial statements, whether audited or not, on any registered charity by requesting the financial statements from CRA. These financial statements are filed with CRA but not placed on the CRA website and they can sometimes add further information.

8) Some questions on the T3010 are more prone to error than others. Some questions are complicated, while others are quite straightforward. Some matters are easily quantifiable, like value of official donation receipts, while others require allocation and other subjective measurements. Some questions, like revenue, are answered by almost every charity and if a charity makes a mistake, the likelihood is that such a mistake will not have much impact on the bigger picture. On the other hand, some numbers like political expenditures (which are now no longer being asked about) were often incorrectly completed and even one or two charities by mistakenly inserting large numbers in this category can distort the picture. With the 2012 numbers, the top 6 organizations listing political expenditures appear to be all mistakes. This seems to have inflated the numbers by about 1000%. You can see my article [“Did the University of Windsor spend \\$285 million on political activities in 2012”](#). For the 2013 political numbers were \$171 million on the T3010. If one reviews the actual organizations, the number is probably about \$26 million. For 2017 the number is 28 million. For 2018 the number is 30 million.

9) The T3010 asks certain questions. Many [important questions](#) are not asked on the T3010. Relying on the T3010 to make decisions on whether a charity is efficient or worthwhile to support is prone to failure. We have established a website at [www.smartgiving.ca](http://www.smartgiving.ca) which discusses in detail questions donors may want to ask before donating to charity.

**This analysis was prepared as part of the Sean Blumberg Transparency Project.**

Mark Blumberg is a lawyer at Blumberg Segal LLP in Toronto, Ontario. He works almost exclusively in the area of non-profit and charity law. Henri Pasha is a summer student working at Blumbergs. To find out more about legal services that Blumbergs provides to charities and non-profits please visit [www.canadiancharitylaw.ca](http://www.canadiancharitylaw.ca)

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