



## Donations to Prescribed Universities Outside Canada

A non-refundable tax credit in respect of donations made to prescribed universities outside Canada may generally be claimed by individuals and trusts for Canadian income tax purposes. Corporations may be eligible for a deduction in respect of such a donation.

The educational institutions that are prescribed to be “universities outside Canada” for this purpose are listed in Schedule VIII of the Canadian *Income Tax Regulations (ITR)*, as provided in section 3503 of the *ITR*.

This information sheet explains the general conditions that must be met for a foreign educational institution to become listed on Schedule VIII of the *ITR* as a prescribed university, and how to obtain prescribed status. This sheet is available in electronic format only and has **underlined active links** (in blue) to relevant tax publications and Web pages.

### Which educational institutions qualify to become a prescribed university?

To be considered for prescribed status, a foreign educational institution must meet **all** of the following conditions:

- it maintains an academic entrance requirement of at least secondary school matriculation standing;
- it is organized for teaching, study and research in the higher branches of learning;
- it is empowered, in its own right, to confer degrees of **at least** the baccalaureate level (Bachelor or equivalent), according to academic standards and statutory definitions prevailing in the country in which the university is situated; and
- it ordinarily includes Canadian students in the institution’s student body.

#### Note

An educational institution outside Canada that confers only **associate degrees**, diplomas, certificates or other degrees at a level **less** than the bachelor or equivalent, does **not** qualify. An institution that is **affiliated** to a university but which does not have the authority to confer degrees, does **not** qualify. The institution itself must be empowered to confer degrees at the baccalaureate level or higher in order to be recognized as a university outside Canada.

### How to become a prescribed university

If an educational institution meets the above conditions and wants to get prescribed status, an official or authorized representative of the institution has to send a written request to the Canada Revenue Agency (CRA) that includes the following:

- a printed copy of the educational institution’s latest calendar, syllabus and/or catalogue that contains course curriculums (a Web address is insufficient);
- a photocopy of documents issued by the appropriate educational authority in the country of residence that confirms that the institution is one of higher learning empowered to confer degrees, in its own right, of at least the baccalaureate level; and
- the number of Canadian students that have attended the institution over the ten years prior to the date of the application and **comprehensive information for each student** such as their names, address, date of birth, Canadian social insurance number (if available), years attended and the type of degree programs.

#### Note

The CRA **will not be** able to recommend the institution for prescribed status without this information.

The educational institution may need to contact the Canadian students to obtain their approval to provide the requested information.

The information sent to us must be in either English or French. If documentation is submitted in a different language, it must be accompanied by a certified translated copy in English or French.

Requests for prescribed status can be sent to the CRA at the following address:

Manager, Validation Policies and Procedures Section  
Assessment and Benefit Services Branch  
Individual Returns Directorate  
Canada Revenue Agency  
5th Floor, Tower C  
25 McArthur Avenue  
Ottawa ON K1A 0L5  
Canada

Once the CRA has made an evaluation, it will send a decision in writing to the institution stating whether or not it has been accepted as a prescribed “university outside Canada”.

If the educational institution's application has been reviewed by the CRA and it is recommended for prescribed status, it does not qualify for purposes of the non-refundable charitable donations tax credit **until it is granted prescribed status by an enactment of the Canadian Parliament.**

The CRA recommends educational institutions for prescribed status each year. When Schedule VIII is amended, a notice is posted in the Canada Gazette. When a foreign university is added to Schedule VIII, it is granted prescribed status retroactive to January 1 of the year in which the application was received.

As an educational institution outside Canada that has been recommended by the CRA for prescribed status is recognized by the CRA as a "university outside Canada", students of that institution may be eligible to claim Canadian tuition, education and textbook amounts if they meet the other general conditions that apply. See Information Sheet RC190, *Educational Institutions Outside Canada*, for more information.

For more information on donations and claiming a non-refundable donations tax credit or deduction on a Canadian individual, trust, or corporation income tax return, see the following:

#### Individuals

- Pamphlet P113, *Gifts and Income Tax*;
- Line 349, General Income Tax and Benefit Guide;
- CRA Web page Line 349 – Donations and gifts;
- CRA Web page entitled Donation receipts;
- Schedule 9, *Donations and Gifts*; and
- Line 5896 of the information sheet for completing provincial or territorial forms for individuals.

#### Trusts

- Pamphlet P113, *Gifts and Income Tax*;
- T4013, *T3 Trust Guide*, Chapter 3, instructions for completing Schedule 11, *Federal Income Tax* (see Line 27 – Donations and gifts tax credit); and
- T3 Schedule 11, *Federal Income Tax*.

#### Corporations

- T4012, *T2 Corporation – Income Tax Guide* (see Line 311 – Charitable donations in Chapter 3);
- T2 Schedule 2, *Charitable Donations and Gifts (2004 and later taxation years)*.

## Contacting us

### Residents of Canada

If you need more information, you can call:

- For individuals and trusts, **1-800-959-8281**;
- For corporations, **1-800-959-5525** (Business Window);

Telephone agents are available Monday to Friday (except for holidays) from 8:15 a.m. to 5:00 p.m. (Eastern time). However, from February 21 to April 30, 2012 these hours are extended to 9:00 p.m. (Eastern time) from Monday to Thursday (except holidays).

### Non-residents

If you need more information, you can call:

- **1-800-267-5177** from anywhere in Canada and the United States (Eastern time); or
- **613-952-3741** for calls outside Canada and the United States (Eastern time). We accept collect calls.

Telephone agents are available Monday to Friday (except for holidays) from **8:15 a.m. to 5:00 p.m.** (Eastern time). However, from February 21 to April 30, 2012 these hours are extended to 9:00 p.m. (Eastern time) from Monday to Thursday (except holidays).

## Internet

Canada Revenue Agency (CRA) ..... [www.cra.gc.ca](http://www.cra.gc.ca)

CRA forms and publications..... [www.cra.gc.ca/forms](http://www.cra.gc.ca/forms)