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Greg Saks  
Vice President, University Advancement  
California State University, Fullerton  
Post Office Box 34080  
Fullerton CA 98231-3599  
United States of America

*Your file*

*Our file*  
**7000512**

June 20, 2023

**Subject: Notification of Registration as a Qualified Donee  
California State University, Fullerton**

Greg Saks,

We are pleased to inform you that, based on the information provided in the application for registration as a qualified donee, we have determined that California State University, Fullerton (the applicant) is a registered University outside of Canada for the purposes of subsection 149.1(1) of the Income Tax Act (the Act). As such, we have registered California State University, Fullerton as a qualified donee, effective January 7, 2023, and will include it on the Canada Revenue Agency's (CRA) public listing.

#### **Issuing official receipts for gifts**

As a qualified donee, California State University, Fullerton can issue official donation receipts to Canadian taxpayers for gifts received and is eligible to receive gifts from Canadian registered charities.

In order for donors to benefit from the tax incentives associated with making a gift to a qualified donee, they must receive an official receipt from the qualified donee. A qualified donee cannot issue an official receipt on behalf of another organization. It can only issue receipts for gifts it receives. The information that must be included on official receipts issued by the applicant is set out in subsection 3501(1.1) of the Income Tax Regulations. For more information on what constitutes a gift at law and issuing receipts, go to [canada.ca/en/services/taxes/charities.html](https://canada.ca/en/services/taxes/charities.html) and click on "Operating a registered charity" followed by "Gifting and receipting."

**Books and records**

A qualified donee must keep adequate books and records so that we can confirm that it continues to comply with the requirements for registration as a qualified donee; and to allow us to verify amounts that donors can claim for tax credits or deductions. For more information on keeping records, go to [canada.ca/en/services/taxes/charities.html](http://canada.ca/en/services/taxes/charities.html) and click on "Operating a registered charity" followed by "Books and records."

If there are any significant changes to the information previously submitted, such as a name or address change, amalgamation with another educational institution, or a change to the curricula that affects the institution's degree-granting status or official accreditation, the applicant is required to notify the CRA as soon as possible. We should also be informed if there is a significant decrease in the number of students from Canada.

This letter should be kept for reference purposes.

For more information on qualified donees and Prescribed universities outside Canada, go to [canada.ca/en/services/taxes/charities.html](http://canada.ca/en/services/taxes/charities.html) and click on "Other organizations that can issue donation receipts" followed by "Prescribed universities outside Canada."

The applicant can also contact our Client Service Section at 1-800-267-2384 or write to the Charities Directorate, Canada Revenue Agency, Ottawa ON K1A 0L5.

France Bourdeau  
Senior Charities Analyst  
for Sharmila Khare  
Director General  
Charities Directorate  
Canada Revenue Agency