

Approval Date: November 22, 2012

Parent Policy: [Donation Acceptance Policy](#)

Return of Donation Procedure

Office of Administrative Responsibility:	Office of Advancement
Approver:	Vice-President (Advancement)
Scope:	Compliance with this University procedure extends to all members of the University community.

Overview

A donor may request that a donation voluntarily made to the University of Alberta be returned, or the University may decide to return a donation. There are limited circumstances in which a donation may be legally returned to a donor. The appropriate review, approval and compliance must be undertaken when handling these requests.

These procedures must be followed for all contributions to the University of Alberta accepted as a donation by the Office of Advancement, regardless of whether or not the receipt issued is a charitable tax receipt.

Purpose

To outline the procedure for handling and approval of requests to return a donation to the donor and to ensure compliance with the Income Tax Act and related Canada Revenue Agency (CRA) requirements for the return of a donation.

PROCEDURE

1. The request for a return of a donation to the donor is directed to the Vice-President (Advancement) in writing from the individual making the request.
 - a. The request should identify the donor, the specific donation (receipt number, date and amount) and provide the rationale for returning the funds.
2. The Vice-President (Advancement) will review the request and ensure that there is sufficient documentation to support the request.
3. The Vice-President (Advancement) will be informed and provided relevant background information by the Office of the Recording Secretary and the recipient unit of the donation regarding the request.
4. The Vice-President (Advancement) will seek legal advice as appropriate.
5. The authority to return a donation rests with the Vice-President (Advancement) as delegated by the Board of Governors. The Vice-President (Advancement) will seek a recommendation from the Donations Acceptance Committee on the return of any donation exceeding \$100,000.00, and will seek recommendations for the return of lesser amounts when the Vice-President (Advancement) deems it necessary.
6. The Vice-President (Advancement) will inform the Office of the Recording Secretary whether or not the return of the donation is approved.
7. In accordance with the decision, the Office of the Recording Secretary will prepare a letter of explanation to the donor, and facilitate the appropriate review, approval and signing of this letter. In addition, if the decision to return a donation is approved, the Office of the Recording Secretary will prepare and include with the letter, a revised receipt, and a copy of the CRA information filing in accordance with CRA requirements.

8. The Office of the Recording Secretary will contact the CRA, and provide the appropriate information return and a copy of the revised tax receipt, as required.

DEFINITIONS

Definitions should be listed in the sequence they occur in the document (i.e. not alphabetical).

Any definitions listed in the following table apply to this document only with no implied or intended institution-wide use. [\[▲Top\]](#)

Donation	A voluntary transfer of property without valuable consideration.
Return of Donation	Transferring property to the donor that is: <ul style="list-style-type: none">• the same property that was donated;• property that is identical to the donated property; or• a substitute for the donated property.
Donation Acceptance Committee	The committee established to review and consider acceptance of proposed donations with special circumstances. The Committee also reviews the Donation Acceptance Policy and Procedure.

FORMS

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There are no forms for this Procedure.

RELATED LINKS

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[CRA Return of Donation](#)