



Fact Sheet: Donations from U.S. Donors via Friends of Community Foundations of Canada

Updated September 2025

Friends of Community Foundations of Canada

Friends of Community Foundations of Canada (FOCFC) is a U.S.-based 501(c)(3) organization established by Community Foundations of Canada (CFC) to support the work of Canadian community foundations that are members of CFC.

Friends of Community Foundations of Canada (FOCFC) facilitates donations from U.S. donors to Canadian community foundations, enabling U.S. donors to receive tax deductions for their contributions under IRS regulations.

Working Alongside the Donor

The Canadian Community Foundation (member of CFC) maintains a direct relationship with its donors. CFC and FOCFC support this process by facilitating the transfer of donations, but do not engage directly with donors. FOCFC and CFC serve as intermediaries, with the authority to accept donations on the foundation's behalf and transfer the gifts to support the foundation's charitable purposes.

FOCFC Tax ID

FOCFC facilitates cross-border giving for U.S. donors who wish to support Canadian community foundations that are members of CFC. Donations made to FOCFC are eligible for a charitable tax receipt issued by FOCFC, a designated U.S. 501(c)(3) organization based in Arizona, U.S.

Its Tax ID (EIN) is 61-1958124. Click this [link](#) for further details on the FOCFC tax ID.

Donation Options

Donations to FOCFC in U.S. dollars can be made via wire transfer or cheque.

Wire Transfers are preferred. Donations made via wire transfer are processed more quickly than those sent by cheque, allowing for faster receipt and allocation of funds.



There are no restrictions on the size of the donation.

Gifts transferred to a community foundation member through this process can be allocated to either an endowment fund or a flow-through fund held by the Canadian community foundation, whichever best aligns with the donor's intentions and the foundation's strategic priorities and charitable purpose.

FOCFC can also be included as a beneficiary of a bequest or a Charitable Remainder Unitrust. The donor is required to list FOCFC as the donee in the Will or Trust. It is important that the donor notify CFC of such direction and the restrictions for the donation.

FOCFC cannot be used as a fundraising platform

Community foundations cannot use FOCFC as a soliciting resource, meaning the FOCFC name cannot be used in fundraising campaigns, appeals or donor outreach. FOCFC exists to facilitate donations that are already initiated by U.S. donors who want to support Canadian community foundations. It's a passive conduit, not a promotional tool.

Donations of Securities or Credit Cards

FOCFC is unable to accept donations of securities or credit card donations.

Donation Process: Step-by-Step Guide

The first step for donors interested in supporting a community foundation that is a member of CFC is to contact the designated foundation directly. FOCFC acts solely as a facilitator in this process.

1. Gift Agreement Completion

The Donor completes and signs the [gift agreement form](#) naming the Canadian Community Foundation (a member of CFC).

2. Submission to Foundation



After the gift agreement is completed and signed by the donor, the donor sends it to the chosen community foundation, which forwards it to the finance department of CFC/FOFC. The preferred payment method - either a USD wire transfer or a USD cheque is specified in the Gift Agreement.

3. FOCFC confirms that the donation can be processed

FOFC confirms with the Community Foundation that the donation can be accepted. The community foundation will notify the donor to make the donation.

4. Payment Initiation

The donor then initiates the payment according to the method specified in the gift agreement.

5. Fund Transfer and Disbursement

When the USD funds are received into a FOCFC bank account, they are transferred to CFC, which disburses to the named community foundation, minus fees.

6. Confirmation and Completion

To conclude the donation process, once the funds have been transferred by CFC, CFC issues a confirmation letter to the Canadian community foundation confirming the amount received in USD and its Canadian dollar equivalent.

Timeline

The turnaround time is up to 20 business days from the date the donation is received to when the community foundation receives the gift.

The entire donation process typically takes between 6 to 8 weeks to complete, depending on several factors, such as how quickly the gift agreement is signed and received, as well as the chosen payment method. For example, cheques generally take longer to process than wire transfers.

Donations at year-end

Gift agreement forms must be received by **December 1** of each year, and donations must be mailed by and/or received by **December 31** of the year to receive a tax receipt for the current year. The community foundation will receive the donation converted to CAD dollars in January/February of the following year.



Please note:

- The relationship is between CFC and the Community Foundation receiving the gift. The Community Foundation is required to notify CFC **prior to completing** the gift agreement. Please see details at the end of this fact sheet.
- FOCFC cannot actively solicit donations from U.S. donors on behalf of CFC members.
- Currently, donations can only be made from the U.S. to Canada.

Payment Options

FOCFC accepts U.S. dollar payments via wire transfer. Donations made via wire transfer are processed more quickly than those sent by cheque, allowing for faster receipt and allocation of funds. Community Foundations can request wire transfer details directly from CFC/FOCFC.

Cheques:

U.S. donors issue a cheque in U.S. dollars payable to **Friends of Community Foundations of Canada** (*not to Community Foundations of Canada*) and mail it, along with the completed and signed gift agreement, to our Canadian office in Ottawa:

Friends of Community Foundations of Canada
c/o Community Foundations of Canada
123 Slater Street, Suite 600
Ottawa, Ontario K1P 5H2

If a donor chooses to mail their donation to the FOCFC U.S. address, the cheques will be forwarded to Canada for deposit, which extends the overall processing time. This is because all FOCFC's bank accounts are located in Canada.

Regardless of the mailing location, as long as the cheque is made payable to *Friends of Community Foundations of Canada* and deposited into FOCFC's bank account, the donor remains eligible for a U.S. tax deduction and will receive a charitable tax receipt in accordance with IRS regulations.

If, for any reason, the donor opts to send the cheque to a U.S. address, it should be mailed to the following location:

Friends of Community Foundations of Canada
2307 S Rural Rd



COMMUNITY
FOUNDATIONS
OF CANADA

The Learning
Institute

Tempe, AZ 85282
USA

Please note: Cheques mailed to the U.S. address will be forwarded to Canada for deposit, **leading to longer processing times.**

Fee Structure

FOFCF charges a cost-recovery fee of 0.5% of the donation amount (in CAD equivalent). The minimum fee is \$50 CAD per donation, with a maximum of \$1,000 CAD.

Please note that CFC staff cannot offer personal legal, financial or tax advice. We encourage donors to seek independent advice from their professional advisors.

For more information on Friends of Community Foundations of Canada and the donation process, please contact:

Tracey Vavrek, Director Learning and Network Engagement, Community Foundations of Canada
Email: tvavrek@communityfoundations.ca

For information on the gift agreement, status of the donation, banking details and payment timelines, please contact:

The Finance Team, Community Foundations of Canada
Email: focfc-finance@communityfoundations.ca