

DEPARTMENT OF NATIONAL REVENUE Taxation Division  
27th October, 1967.



444 Sussex Drive  
OTTAWA 2, Ont.

Middlebury College,  
Middlebury, Vermont 05753,  
U.S.A.

Please quote this reference

W.E. Baumeister  
Technical Section

Attention: Mr. Walter E. Brooker  
Vice President

Dear Sirs:

Re: Donations to Universities outside Canada

For the purpose of Section 27(1)(a)(v) of the Canadian Income Tax Act, your educational institution has been prescribed to be a university outside Canada the student body of which ordinarily includes students from Canada and the name of your institution has been added to Schedule I of the Canadian Income Tax Regulations by Order in Council P.C. 1967-2006 of 19th October, 1967.

Consequently, a donation made by a Canadian donor at any time in 1967 or a subsequent year to your educational institution will be deductible, in computing his taxable income for the year, to the extent provided by Section 27(1)(a) and 27(3a) of the Canadian Income Tax Act.

Yours truly,

Assistant Chief Technical Officer,  
Assessments Branch.

WEB/lp

