Feature	Canada	U.S.
Tax credit/deduction for estate/individual via bequest	Estate & individual donation credits available; (e.g., estate may claim within 5 years) (Canada.ca)	Deduction for estate under estate tax rules (if taxable)
Applicability	Every estate may benefit (since Canadian income tax and death-tax interplay)	Only estates subject to (federal or state) estate tax get full benefit
Percentage limitation on donation deduction (via estate)	For individual death year donations up to 100% of net income in death year or preceding year in many cases (taxtips.ca)	For bequests under estate tax rules: there is no percentage limitation analogous to lifetime gift deduction limits (lasher.com)
Timing flexibility	Estate donation credit can apply up to 5 years (or 10 for certain property) after donation. (Canada.ca)	Estate administration and timing matter; but the window is essentially the estate's lifetime and distribution. More rigid in some contexts.
Complexity (tax/estate planning)	Relatively streamlined at the federal level, though provincial variation and executorship matters	More complex (federal + state layers; interplay of income tax, gift tax, estate tax; special rules)
Incentive for legacy giving vs everyday philanthropy	Strong incentives built into tax credit system for bequests as part of estate planning in Canada	Also strong for high-net-worth donors in U.S., but benefit is much more dependent on size of estate and whether estate tax applies
Registered charity / qualified donee status	Must be a registered charity / "qualified donee" in Canada. (BDO Canada)	Must be a "qualified organization" (typically a 501(c)(3) in U.S.) to receive tax-deductible charitable bequest. (https://www.irs.gov/charities-non-profits/private-foundations/special-rules-for-certain-foundations-and-trusts)