

SAMPLE FUNDRAISING ACKNOWLEDGEMENTS

I. Sample Text to be included in Receipt/Letter Acknowledging donation of less than \$250 where the donor does not receive anything of value in return for his/her contribution. (Note for the sake of simplicity, you can use the text provided in “II” for call cash donations.)

- Thank you for your contribution of \$50 on [date]. You should retain this receipt/letter in your records for tax purposes.
- The official registration and financial information of (Name of Organization) may be obtained from the Pennsylvania Department of State by calling toll free within Pennsylvania, 1-800-732-0999. Registration does not imply endorsement

II. Sample Text to be included in Receipt/Letter Acknowledging donation of \$250 or more where the donor does not receive anything of value in return for his/her contribution.

- Thank you for your contribution of \$250 on [date]. You should retain this receipt/letter in your records for tax purposes. As you may be aware, the IRS no longer will accept a canceled check as substantiation of a charitable contribution of \$250 or more.
- This letter further serves to verify that you did not receive anything of value in exchange for your contribution. Therefore, the entire amount of your donation may be tax-deductible according to the law.”
- The official registration and financial information of (Name of Organization) may be obtained from the Pennsylvania Department of State by calling toll free within Pennsylvania, 1-800-732-0999. Registration does not imply endorsement.

III. Sample Ticket/Event Disclosure

- Tickets: \$100. Only \$55 is tax-deductible, the balance is the fair market value of food/entertainment.
- Of each ticket, \$45 represents the fair market value of the food and entertainment. This portion is not deductible as a charitable contribution

Dear _____:

Thank you for your generous support of the Pennsylvania Association of Nonprofit Organizations (PANO) Tenth Annual Conference, *Nonprofits: the Heart of our Communities*. Those in attendance enjoyed a full day of education and training on a variety of issues, and an enthusiastic response was received throughout the day. From the morning plenary session led by Audrey Alvarado, the many workshop sessions, the luncheon keynote by Gregg Behr, and the Nonprofit Marketplace, the conference was a huge success.

On behalf of the Board of Directors and staff of PANO, I would like to thank you for your generous donation in the amount of \$. Your contribution helped underwrite the costs of the meeting. We couldn't have done it without you.

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We are thrilled that you took advantage of the opportunity to exhibit in our Nonprofit Marketplace at the Annual Conference. The fair market value of the exhibit space was _____. The amount is not deductible as a charitable contribution. Please subtract the cost of the exhibit space from your contribution to determine the tax deductible donation.

You should retain this letter in your records as a receipt for tax purposes. As you may be aware, the IRS no longer will accept a canceled check as substantiation of a charitable contribution of \$250 or more.

I look forward to continuing to work with you in advancing the nonprofit sector and improving the quality of life in Pennsylvania

Sincerely,

Name
Title

PANO is a 501 (c) 3 organizations deductions to which are tax deductible to the fullest extent permitted by law. The official registration and financial information of (Name of Organization) may be obtained from the Pennsylvania Department of State by calling toll free within Pennsylvania, 1-800-732-0999. Registration does not imply endorsement.”

IV. Sample Gift in Kind Acknowledgement

Dear _____:

Thank you very much for your gift of 12 books and several magazines about desktop publishing and related topics to the ABC Nonprofit. Your donation was received during the calendar year (year). The Internal Revenue Service does not allow ABC Nonprofit to estimate the value of donated goods.

Thank you very much for your contribution. This letter serves as a receipt for your charitable contribution. No goods or services were received in exchange for this contribution.

Sincerely,

Name

ABC Nonprofit is a 501(c) 3 charitable organization, contributions to which are tax-deductible as permitted by law. The official registration and financial information of (Name of Organization) may be obtained from the Pennsylvania Department of State by calling toll free within Pennsylvania, 1-800-732-0999. Registration does not imply endorsement.

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V. Sample acknowledgement for purchase of auction item

Dear _____:

Thank you for allowing us to continue to provide our services to... We are very grateful for your participation in (name of event).

This letter confirms that you purchased (item) in the amount of \$xxx. The fair market value of this item is \$xxx, thus (either there is no tax deductible portion of the purchase or \$xxx is the tax deductible portion of your purchase.

(Alternate format for all letters – skip the last sentence above and have a footer that explains “The tax deductible portion of your purchase is the amount of your purchase which is above the fair market value of the item. If your purchase price was below the fair market value there is no tax deductible portion.)

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