



## Sample Fundraising Disclosures and Individual Solicitation and Gift Receipt Checklist

### 1. Tax Deductibility Statements for Use in Solicitations and Acknowledgement Letters:

*“Charity X is a 501(c )3 organization. Your donation is tax deductible to the fullest extent allowed by law.”*

If there was a good or service exchanged as part of the donation, you may need a statement similar to this one graciously provided by Merrick Inc. to participants in their annual charity golf tournament:

*“Consistent with IRS requirements, we are advising participants in this event that the amount of the contribution deductible for federal tax purposes is limited to the excess over the value of goods and services received by the donor. For this event our good-faith estimate is that the donor is receiving goods and services valued at \$x in exchange for their donation.”*

#### **An alternative would be:**

*“The amount of your contribution that is eligible for federal tax deduction is <your contribution amount> minus \$X, the value of the goods or services received in exchange for this donation.”*

### 2. Solicitation Letter Checklist

- Name, address, and phone number of the organization.
- Statement attesting to the tax deductibility of contributions.
- A description of the program for which the organization is seeking support and a general description of the organization’s purpose.
- The letter has been examined to ensure that it does not have inaccurate or misleading information.

### 3. Donor Gift Receipt Checklist

- The amount of the contribution that is tax deductible.
- The date the contribution was received.
- Name, address, and phone number of the organization.

These suggestions are provided to help charities meet the Charities Review Council Accountability Standards which are partly based on federal and state regulations. They are not legal or tax advice. Nonprofits should contact their own lawyer or other tax professional for advice related to legal compliance.