

## Appendix 2

Charity's Acknowledgment of Volunteer's Efforts<sup>a</sup>

Dear \_\_\_\_\_ :

Thank you for [ Services Provided by the Volunteer(s) ] in connection with [ Activity for which Services Were Provided ].

In accordance with IRS regulations, this letter serves to inform you that [ Name of Charity Mailing this Acknowledgment ] [ did OR did not ] provide you with any goods or services in consideration, in whole or in part, for the unreimbursed expenses you incurred as a result of your volunteer efforts.<sup>b</sup>

For any of your unreimbursed expenses, it is important that you retain this letter with your other income tax records for the year to help support the deduction of the expenses when your personal income tax return is prepared.

Thanks again for all the effort you put into making [ The Charitable Activity ] a success.

Best regards,

[ Charitable Organization's Representative ]

[ Title ]

**Notes:**

- <sup>a</sup> Charities will normally not know which, if any, of their volunteers incurred out-of-pocket expenses of \$250 or more with respect to a particular charitable activity or event. As a result, they should provide an acknowledgment such as the one shown here to each volunteer who could have reasonably incurred at least \$250 of unreimbursed expenses.
- <sup>b</sup> If the charity did provide any goods or services in connection with the volunteer's efforts, a description and good faith estimate of the value of those benefits should be included in the letter. However, if the only benefits provided were intangible religious benefits, a statement to that effect should be made (rather than providing a description and valuation of the benefits). Intangible religious benefits are those items provided by a church that are generally not sold in a commercial transaction outside of a donative context (e.g., admittance to a worship service).

Appendix 1

Sample Letter to Charity Requesting Written Acknowledgment

Dear Charity:

As you probably know, my charitable donations of \$250 or more and all of my cash donations (where I lack a bank record) are not deductible for federal income tax purposes unless I receive a written acknowledgment from the charity. The acknowledgment must include the amount of cash and a description (but not the value) of any other donated property, a statement indicating whether the charity provided goods or services in return for my donation, and if I was provided with goods or services, a description and good faith estimate of the value of such items (or if the only items provided were intangible religious benefits, a statement to that effect).

In gathering my tax information for last year, I was reminded that I made one or more donations of at least \$250 to your organization during [ Year ]. However, I did not receive an acknowledgment of the donation(s) (or the acknowledgment I received did not include the required information). As soon as possible, please provide me with an acknowledgment of my [ Year ] donation(s) that includes the information listed above. Alternatively, you may complete the bottom portion of this letter and return a copy of it in lieu of providing a separate acknowledgment. The acknowledgment or a signed copy of this letter should be returned to: [ Donor's Name and Address ].

Thanks in advance for your prompt attention to this matter.

Sincerely,

ACKNOWLEDGMENT:

During [ Year ], the following donation(s) were received from [ Donor's Name ]:

Description of donation: \_\_\_\_\_

Amount of donation: \_\_\_\_\_

Check the statement that applies:

\_\_\_\_\_ No goods or services were furnished in return for the donation(s), or

\_\_\_\_\_ Only intangible religious benefits were provided in exchange for the donation(s), or

\_\_\_\_\_ The following goods or services were furnished in return for the donation(s):

Description of Goods or Services	Estimated Value
_____	\$ _____
_____	\$ _____

Name of Charity: \_\_\_\_\_

By: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_