

## Charitable Contributions – Substantiation Rules<sup>1</sup>

IRS rules require that our written acknowledgments to donors contain at least:

- name of the church (St Benedict Catholic Church and School – SBCCS),
  - date of the contribution,
  - amount of any cash contribution,
  - description (but not the value) of non-cash contributions,
- and a statement that
- no goods or services were provided by SBCCS in return for the contribution, **or**
  - a description and good faith estimate of the value of the goods or services (other than intangible religious benefits) that SBCCS provided in return for the contribution.

The written disclosure statement must also inform the donor that the amount of the contribution that is deductible for federal income tax purposes is limited to the excess of the value of the contribution (monetary amount plus the fair market value of any property other than money) over the value of the goods or services provided by SBCCS.

<sup>1</sup> Source: IRS Publication 1828, Tax Guide for Churches and Religious Organizations (revised June 2008) and IRS Publication 1771, Charitable Contributions - Substantiation and Disclosure Requirements

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### Sample Donor Substantiation Language

*Sample acknowledgement of a financial donation:*

Thank you for your contribution of \$(amount) to St. Benedict Catholic Church and School on (date). Your support will (briefly describe what this donation will do/be used for at SBCCS).

St. Benedict Catholic Church and School is a 501(c)(3) nonprofit organization. Your contribution is tax-deductible to the extent allowed by law. No goods or services were provided in exchange for your generous financial donation.

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*Sample acknowledgement of a financial donation, in which the donor purchased a ticket for a fundraising event :*

Thank you for your contribution of \$(amount) to St. Benedict Catholic Church and School on (date). Your support will (briefly describe what this donation will do/be used for at SBCCS).

St. Benedict Catholic Church and School is a 501(c)(3) nonprofit organization. For federal income tax purposes, you can deduct as a charitable contribution the \$(amount) you paid for (the ticket, registration, etc.) less its fair market value of “\$x”.

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*Sample acknowledgement of a donation of goods:*

Thank you for your contribution of (describe the item(s) donated) to St. Benedict Catholic Church and School on (date).

St. Benedict Catholic Church and School is a 501(c)(3) nonprofit organization. Your contribution is tax-deductible to the extent allowed by law. No goods or services were provided in exchange for your generous donation.

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*Sample acknowledgement of a financial donation made in the name of a specific activity:*

Thank you for your contribution of \$(amount) to St. Benedict Catholic Church and School made in the name of (name of specific fund or program). Your support will (briefly describe what this donation will do/be used for at SBCCS).

St. Benedict Catholic Church and School is a 501(c)(3) nonprofit organization. Your contribution is tax-deductible to the extent allowed by law. No goods or services were provided in exchange for your generous financial donation.

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