

Sample donor substantiation language

Sample acknowledgment of a financial donation to a 501(c)(3) nonprofit:

Thank you for your contribution of \$ (amount) to (organization's name) on (date). Your support will (add briefly what this donation will do, using either the basic purpose of the organization or the purpose of the specific program for which the contribution was made).

(Organization) 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.

Sample acknowledgment of a financial donation to a 501(c)(3) nonprofit, in which a gift valued at "x" amount was received in exchange for the donation:

Thank you for your contribution in the amount of \$ (amount). As a token of our appreciation for your support, we have mailed you the (gift donor received) you selected/requested. We estimate the value of the (gift) to be \$ y. We are required to inform you that your federal income tax deduction for your contribution is the amount of your contribution less the value of the (gift).

Sample acknowledgment of a financial donation to a 501(c)(3) nonprofit, in which the donor purchased a ticket for a fundraising special event for \$100:

For federal income tax purposes, you can deduct as a charitable contribution the price of this ticket less its fair market value. We estimate the fair market value of this ticket to be \$40, so your charitable contribution is \$60.

Sample Acknowledgment Letter

Date

Donor Name
Donor Address
City, State Zip

Dear _____:

Thank you very much for your recent gift to the _____ Capital Campaign.

We are now just over our \$_____ goal and expect to begin construction this month. Your generous gift moves us closer to making this dream of _____ come true.

Again, thank you for your support.

Sincerely,

Name
Executive Director

_____ **Capital Campaign Receipt**

(This donor did not receive goods or services in return for this gift. It is fully tax deductible to the extent allowed by law.)

Gift type:
Gift amount:
Gift date:
To honor or remember:
Matching gift company:

Sample Acknowledgment Letter

Charitable Educational Organization
Street Address
City, State, Zip
Phone Number, Fax Number

Date

Donor Name
Donor Address
Donor City, State, Zip

Dear _____,

Thank you for your contribution of _____. (If contribution is property rather than cash, a detailed description appears below.)

Please keep this written acknowledgement of your donation for your tax records. Starting January 1, 1994, the IRS will no longer accept your canceled check as proof of any donation of \$250 or more. Changes in tax law also require us to estimate the value of goods or services, if any, that have been rendered to you in return for your contribution, and to remind you that your contribution is deductible only to the extent that it exceeds what we have provided.

Thank you for your continuing support for our important work in this field!

Very truly yours,

Name of letter writer

Description of donated property:

(It is the responsibility of the donor to determine the fair market value of donated items.)

Estimate of the value of goods or services provided in return: _____

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- No goods or services were provided
- No estimate is provided because the payment was less than \$75.