**DONATION RECEIPT**

**REQUIRED TO BE COMPLIANT WITH SEC 170(f}{8)**

**Receipt requirements**

For more information See IRS Publication 526.http://www.irs.gov/pub/irs-pdf/p526.pdf

Receipt should contain:

1. Name of Donor (including address also recommended)

2. Name of Charity (donee organization), including address information at a minimum. (Use of letterhead and logo of Charity recommended)

3. Date issued (to provide proof taxpayer received it **BEFORE** they filed their tax return)

4. Signature of an authorized representative of charity (to prove receipt is real and that taxpayer did not obtain letterhead and make the whole thing up - a signature helps protect charities reputation)

5. Details for each cash contribution including: date and amount. (annual summary is fine IF it includes dates and amounts, if details not provided (e.g. only lump sum provided), any contribution of *$250.00* or more will be denied by IRS - EVEN if you have a cancelled check.)

6. For non-cash contributions, a description, but not value, of property, must be included.

7. Required Statement Wording, for a church, and assuming no goods or services received by donor, Required Standard Wording could read something like: No goods or services were provided in exchange for funds received, except for intangible religious benefits. Failure to include that statement will result in any contribution of $250.00 or more being denied by IRS - EVEN if you have a cancelled check. If NOT a church, the intangible religious benefits clause can be dropped.

8. If goods or services provided to donor by donee organization, then must include a statement indicating the value of the goods and services donee provided donor.

NOTE: for you to have adequate documentation to deduct contributions of *$250* or more to a charitable organization, you must have an acknowledgement from the charity that details the date of each contribution and meets all other IRS requirements.