

CONTRIBUTION STATEMENTS

IRS Publication 1771, *Charitable Contributions – Substantiation and Disclosure Requirements* states

- A donor must have a bank record or written communication from a charity for any monetary contribution before the donor can claim a charitable contribution on his/her federal income tax return
- A donor is responsible for obtaining a written acknowledgement from a charity for a single contribution of \$ 250 or more before the donor can claim a charitable contribution on his/her federal income tax return

Single donations of \$ 250 or more

Single donations of \$250 or more MUST be acknowledged by a written statement. A separate acknowledgement can be provided for each single contribution of \$ 250 or more, or one acknowledgement, such as an annual summary, may be used.

Cash donations

ALL cash donations must be acknowledged by a written statement.

WRITTEN ACKNOWLEDGMENT

Please see below the IRS requirements for a written acknowledgement.

IRS.gov

Home | Change Text Size | Contact IRS | About IRS | Site Map | Español | Help

Advanced Search Search Tips

Individuals | Businesses | Charities & Non-Profits | Government Entities | Tax Professionals | Retirement Plans Community | Tax Exempt Bond Community

Charitable Orgs | Churches and Religious Orgs | Contributors | Other Non-Profits | Political Orgs | Private Foundations

IRS Resources

- [Compliance & Enforcement](#)
- [Contact My Local Office](#)
- [e-file](#)
- [Forms and Publications](#)
- [Newsroom](#)
- [Frequently Asked Questions](#)
- [Taxpayer Advocate Service](#)
- [Where To File](#)

Charitable Contributions - Written Acknowledgments

The written acknowledgment required to substantiate a charitable contribution of \$250 or more must contain the following information:

- Name of the organization;
- Amount of cash contribution;
- Description (but not value) of non-cash contribution;
- Statement that no goods or services were provided by the organization, if that is the case;
- Description and good faith estimate of the value of goods or services, if any, that organization provided in return for the contribution; and
- Statement that goods or services, if any, that the organization provided in return for the contribution consisted entirely of intangible religious benefits, if that was the case.

In addition, a donor may claim a deduction for contributions of cash, check, or other monetary gifts only if the donor maintains certain [written records](#).

Additional Information:

[Publication 1771, Charitable Contributions - Substantiation and Disclosure Requirements](#)

[Return to Life Cycle of a Public Charity](#)

Page Last Reviewed or Updated: July 30, 2010

Examples of written acknowledgements –

- “Thank you for your cash contribution of \$ 300 that (church name) received on December 12, 2014. No goods or services were provided in return for your contribution.”
- “Thank you for your cash contribution of \$ 350 that (church name) received on May 6, 2014. In exchange for your contribution, we gave you a cookbook with an estimated fair market value of \$ 60.

Example of an annual summary acknowledgement -

Second Presbyterian Church
1400 N. FEDERAL HIGHWAY
FORT LAUDERDALE, FL 33304
(954) 564-7600

Contribution Statement
January 1, 2003 to October 7, 2003

For:

FT. LAUDERDALE FL 33308

Donation Recorded Date	Account Type	Split Account	Amount	Check #	Tax Deductible
01/01/2003	Operating Fund		850.00		Yes
01/31/2003	Operating Fund		850.00		Yes
02/28/2003	Operating Fund		550.00		Yes
04/01/2003	Operating Fund		550.00		Yes
04/13/2003	One Great Hour		100.00		Yes
04/13/2003	Per Capita		44.00		Yes
04/13/2003	Easter Lillies		20.00		No
05/01/2003	Operating Fund		550.00		Yes
05/31/2003	Operating Fund		550.00		Yes
06/19/2003	Special Gifts		205.00		Yes
07/01/2003	Operating Fund		550.00		Yes
08/01/2003	Operating Fund		550.00		Yes
08/29/2003	Operating Fund		550.00		Yes
Total Tax Deductible Amount:			\$5,899.00		
Total Non Tax Deductible Amount:			\$20.00		
Total Offering:			\$5,919.00		

"We make a living by what we get; we make a life by what we give." Winston Churchill

Thank you for your contribution. It is much appreciated.

If there are any errors on this statement, please contact the Treasurer at your earliest convenience.

Printed On: 10/07/2003 Pursuant to Internal Revenue Code requirements for substantiation of charitable contributions, no goods or services were provided in return for the Tax Deductible contributions.

An annual contribution acknowledgement does not have to list every contribution; it can be a letter acknowledging the total for the year. The detail statement above allows the parishioner to verify the contributions.

CONTEMPORANEOUS

The donor must receive the acknowledgement by the earlier of: the date on which the donor actually files his or her federal income tax return for the year of the contribution or the due date of the return. It is best to send the written acknowledgement to donors no later than January 31st of the year following the donation.

At the end of the year place in your church bulletin/newsletter a notice advising parishioners NOT to file their taxes until after they have received the contribution statement.

NOT A CHARITABLE CONTRIBUTION

The donor must absolutely and irrevocably transfer title, dominion, and control over the gift for the gift to be considered a donation.

Example - If the church has a capital campaign for a new building and donors are told that the money will be refunded if not used for the intended purpose – THERE IS NO CHARITABLE DONATION.

Those donations should not appear on the annual statement until such time as clear title transfers to the church.

END OF YEAR CONTRIBUTIONS

All contributions placed in the offering plate, delivered to the church or postmarked by the last day of the year should be recorded in the church records and included on the annual contribution statement for that year.

Contributions placed in the offering plate, delivered to the church or postmarked after the end of the year but which have a December date on the check MUST be recorded in the next year.

The information in this article is for educational purposes only and should not be taken as specific legal advice.