# *Sample Letter for large physical asset donation (greater than $500.00)*

Booster Club NAME [address]

City, State, ZIP

EIN: XX-XXXXXXX

DATE

Generous Gene

123 Money Lane

My Town, Texas 77777

Dear Mr. Jones:

Thank you very much for your gift of a *(describe asset here)*, which we received on *(date)*. Enclosed are Copies B and C of Form 1098‐C, which will serve as your official acknowledgment for federal tax purposes. The related donor instructions to Form 1098‐C are also enclosed for your convenience. Please consult with your tax advisor regarding the proper handling of this gift on your tax return.

We genuinely appreciate your support of our mission. Sincerely,

President of Booster Club

# *Sample Charity Auction Acknowledgment*

Booster Club NAME [address]

City, State, ZIP

EIN: XX-XXXXXXX

DATE

Donor ABC

123 Money Lane

My Town, Texas 77777

Dear Ms. Generous:

Thank you very much for your support at our Annual Charity Auction on September 23, 2021. At the auction, you purchased the items listed on the attached page. The amount you paid for each item is also indicated on the attached page, along with its estimated fair market value. The estimated market value matches the amount published in the Auction Catalog. For items where the estimated value is marked \*, we could not determine the fair market value before the auction. Therefore, your purchase price is considered fair market value.

Federal tax law permits you to deduct the excess (if any) of your gift over the value of items you receive in exchange for each donation and not in the aggregate. Again, we thank you very much for your support.

Sincerely,

President

Booster Club [name]

Purchaser: Donor ABC

Date of Event: September 23, 2021

**Item Number**

**Description (see catalog for full details) Amount paid Estimated FMV**

217

319

627

717

729

Men’s mountain bike

Cosmetics basket Fishing gear

Dinner with baseball hero Autographed basketball

$250

$325

$275

$700

$270

$180

$225

$375

$130

\*

\* ‐ Fair market value deemed to be the amount paid

**[This schedule must be accompanied by an acknowledgment letter for federal tax purposes.]**

# *Sample Acknowledgment – Cash Contribution*

Booster Club NAME [address]

City, State, ZIP

EIN: XX-XXXXXXX

DATE

Donor ABC

123 Money Lane

My Town, Texas 77777

Dear Donor,

Thank you so much for your generous contribution of $

in connection with our

Building Program. This letter will serve as a formal acknowledgment for federal tax purposes that you made this gift on February 1, 2010. You received no goods or services in exchange for this gift. Thank you again for your generous support.

Sincerely,

Treasurer

# *Sample Acknowledgment for Silent Auction Items*

Booster Club [address]

City, State, ZIP

EIN: XX-XXXXXXX

DATE

Donor ABC

123 Money Lane

My Town, Texas 77777

Dear Donor,

Thank you so much for your generous contribution of \_\_\_\_\_\_\_\_\_\_\_\_\_\_ to support our Silent Auction. This letter will serve as a formal acknowledgment for federal tax purposes that you made this in‐kind gift on February 1, 2020. You received no goods or services in exchange for this gift.

According to federal tax law, we are not permitted to determine your gift's value for purposes of a charitable contribution deduction. However, you may wish to utilize the space below to document your estimated value.

Thank you again for your generous support.

Sincerely,

President

Donor estimate of Fair Market Value $

# *Sample Acknowledgment for Quid Pro Quo Contributions*

Charity Golf Tournament

Booster Club Name

[address]

City, State, ZIP

EIN: XX-XXXXXXX

DATE

Donor ABC

567 Tree Lane

Orlando, Florida 32801

Dear Mr. Jones:

Thank you so much for your participation in the 2020 Golf Tournament. This letter will serve as a formal acknowledgment for federal tax purposes that you made a gift of

$ on Date\_\_\_\_\_\_. You received goods and services in exchange for this gift valued at $. [*A description of the goods and services should also be included. An example of a description would be: These goods and services included an 18‐hole round of golf with a cart, six golf balls, and a golf shirt.*]. Federal tax law permits you to deduct as a charitable contribution only the excess (if any) of your gift over the value of items you received in exchange. Thank you again for your generous support.

Sincerely,

Mary E. Post President

# *Sample Annual Year‐End Letter to Volunteers Related to Deducting Out‐of‐Pocket Costs*

Booster Club [address]

City, State, ZIP

EIN: XX-XXXXXXX

DATE

Donor ABC

567 Tree Lane

Orlando, Florida 32801 Dear Mr. Jones:

Thank you so much for the volunteer services you provided to our organization during the year 2010. Your efforts in serving as a *(describe volunteer position)* have contributed significantly to accomplishing our mission.

While federal tax law does not permit volunteers to deduct the value of their services as charitable contributions, volunteers can deduct out‐of‐pocket costs they incur in providing such services. For example, if you purchased and donated materials connected with your volunteer services, your out‐of‐pocket costs for the materials may be deductible. Other examples include your out-of-pocket costs for travel, lodging, etc., in connection with providing the services. Federal law also permits volunteers who use their vehicles in providing services to charities to deduct their mileage costs at a standard charitable rate of 14¢ per mile. (This rate applies to 2020 and may change in the future.) Of course, the expenses described in this paragraph are deductible only if the volunteers are not reimbursed for them.

To deduct the costs described above, you must have proper documentation to support the amounts deducted. You may find IRS **Publication 526, "Charitable Contributions,"** helpful in this regard. We have enclosed a copy of the *(year)* edition of Publication 526 for your convenience. You should consult your tax advisor to determine the amount you may deduct on your return if any.

This letter will confirm that we provided you with no goods or services in exchange for your contributions to the services described herein or the related out‐of‐pocket costs you may have incurred.

Thank you again for your generosity.

Sincerely,

President