

Guidelines for Acknowledgement Quick Reference Chart

Cash Gifts \$250+	Noncash gift \$250 - \$500	Noncash gifts \$500 - \$5000	Noncash Gifts > \$5000
Contemporaneous Written Acknowledgement	Contemporaneous Written Acknowledgement**	Contemporaneous Written Acknowledgement**	Contemporaneous Written Acknowledgement**
Must be written.	Must be written.	Must be written.	Must be written.
Must include the amount, date of contribution, and name of donor.	Must include the date of contribution and name of donor.	Must include the date of contribution and name of donor.	Must include the date of contribution and name of donor.
Must include the date on which the charity sent the acknowledgment.	Must include the description of the gift but not the value since that is the donor's responsibility.	Must include the description of the gift but not the value since that is the donor's responsibility.	Must include the description of the gift but not the value since that is the donor's responsibility.
Must indicate whether or not the donor received any goods or services from the charitable organization.	Must include the date on which the charity sent the acknowledgment.	Must include the date on which the charity sent the acknowledgment.	Must include the date on which the charity sent the acknowledgment.
Description of good faith estimate of the values of any goods and services other than intangible religious benefits.	Must indicate whether or not the donor received any goods or services from the charitable organization.	Must indicate whether or not the donor received any goods or services from the charitable organization.	Must indicate whether or not the donor received any goods or services from the charitable organization.
Must be received by donor prior to filing his/her income tax return.	Description of good faith estimate of the values of any goods and services other than intangible religious benefits.	Description of good faith estimate of the values of any goods and services other than intangible religious benefits.	Description of good faith estimate of the values of any goods and services other than intangible religious benefits.
	Must be received by donor prior to filing his/her income tax return.	Must be received by donor prior to filing his/her income tax return.	Must be received by donor prior to filing his/her income tax return.
Receipt from charitable organization that includes	Receipt from charitable organization that includes*	Receipt from charitable organization that includes*	Receipt from charitable organization that includes*
	Name of the charity	Name of the charity	Name of the charity
	Date of the gift and location of the contribution	Date of the gift and location of the contribution	Date of the gift and location of the contribution
	Brief description of the gift (but not the value since that is the donor's responsibility), statement that no goods or services were provided by charity, and name of donor.	Brief description of the gift (but not the value since that is the donor's responsibility), statement that no goods or services were provided by charity, and name of donor.	Brief description of the gift (but not the value since that is the donor's responsibility), statement that no goods or services were provided by charity, and name of donor.
	Must be received by donor before donors income tax return is filed or due.	Must be received by donor before donors income tax return is filed or due.	Must be received by donor before donors income tax return is filed or due.
	Donor should retain estimate of fair market value of property and how value was determined.	Donor should retain estimate of fair market value of property and how value was determined.	Donor should retain estimate of fair market value of property and how value was determined.
Donor records must include	Donor records must include	Donor records must include	Donor records must include
		How they got the property - gift, bequest, inheritance, purchase, exchange.	How they got the property - gift, bequest, inheritance, purchase, exchange.
		Approximate date donor got the property	Approximate date donor got the property
		Cost or other basis and any adjustments made to the basis for property held less than 12 months and property held for more than 12 months. Exception or public traded securities.	Cost or other basis and any adjustments made to the basis for property held less than 12 months and property held for more than 12 months. Exception or public traded securities
			Qualified written appraisal of the donated property from a qualified appraiser.

* Donated clothes and household goods

** All other noncash gifts