

Donor Letters

Written acknowledgment is required to substantiate a charitable contribution of \$250 or more. The IRS demands certain, necessary language in donor letters including:

- . Name of the organization (i.e. your chapter or council)
 - . 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 the organization provided in return for the contribution
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Sample Donor Letter

Dear Name:

I am writing to thank you for your gift of \$AMT, received DATE, to Trout Unlimited. Your generous gift will help us continue our efforts to conserve, protect and restore North America's trout and salmon and their watersheds. We could not accomplish our goal without your support and that of TU's other members and contributors.

Thank you again, if I can ever be of assistance please do not hesitate to contact me.

Sincerely,
Letter Writer

Section 170 of the Internal Revenue Code, enacted in August of 1993, requires you to keep written substantiation of gifts of \$250 or greater in order to claim a deduction for your contribution. This letter hereby serves as a receipt for the above gift. No goods or services have been provided in exchange for your gift.