

WRITTEN ACKNOWLEDGEMENTS FOR CHARITABLE CONTRIBUTIONS

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

- name of the organization receiving contribution;
- 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.