



# Pumping Station: One nfp. Donation Receipt

Date: \_\_\_\_\_

Name of Non-Profit Organization: Pumping Station: One nfp.

Mailing Address: 3519 Elston Avenue, Chicago, IL 60618

EIN: 26-401714

## Donor Information

Donor's Name: \_\_\_\_\_

Donor's Address: \_\_\_\_\_

## Donation Information

Thank you for your donation with a value of \_\_\_\_\_ Dollars

(\$\_\_\_\_\_), made to the above-mentioned 501(c)(3) Non-Profit Organization.

Donation Description: \_\_\_\_\_

I, the undersigned representative, declare (or certify, verify, or state) under penalty of perjury under the laws of the United States of America that there were no goods or services provided as part of this donation. Furthermore, as of the date of this receipt the above-mentioned organization is a current and valid 501(c)(3) non-profit organization in accordance with the standards and regulations of the Internal Revenue Service (IRS).

Representative's Signature \_\_\_\_\_

Representative's Name \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

## 501(c)(3) Receipt Requirements

In accordance with [Page 2 of IRS Publication 1771](#) the receipt must contain the following:

- **Name of the Charity;**
- **Date of Contribution;** and
- **Amount (\$) of the Contribution.**
- **Acknowledgement of “no goods or services were provided as part of this donation.”**

### No Goods or Service Provided

No payments made for goods or services can be deducted from a donor's taxes even if the payment was made to a 501(c)(3) organization.

For example, if a person is going to a dinner event for a charity, the fee for the dinner may not be used as a tax deduction. Although, if a separate cash donation is made at the dinner, that amount may be deducted.

### Less than \$250

Any single instance where a donation is made up to **\$250** does not need a receipt. Under this rule, a person may make ten (10) trips to donate clothes and claim it as a tax deduction without proof or a receipt. Once the amount, for any donation, reaches \$250 or more, a receipt is required.<sup>[1]</sup>

### More than \$500

If the donation is more than **\$500**, the donation must be described in full.<sup>[2]</sup>

### More than \$5,000

If the donation value is more than **\$5,000**, the property must be assessed by a “[qualified appraiser](#).” This is not defined although the donor is advised to use their best judgment.<sup>[3]</sup>

### Maximum Tax Deduction

An individual may deduct up to **50% of their adjusted gross income** ([line 36 on IRS Form 1040 Schedule 1](#)).<sup>[4]</sup>