



# Grace Lutheran Church

1979 Ridge Road  
Grass Valley, CA 95945  
530-273-7043  
530-273-4206 FAX  
www.gracelutherangv.org

Grace Lutheran Church, LCMS acknowledges and appreciates the following contribution:

Donation Received From: \_\_\_\_\_ Date of Donation: \_\_\_\_\_

Address: \_\_\_\_\_ C/S/Z: \_\_\_\_\_

Cash donation in the amount of \$ \_\_\_\_\_  Cash  Check  Other: \_\_\_\_\_

Description of non-cash contribution: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Unless noted otherwise below, you did not receive any goods or services in exchange for your donation other than intangible religious benefits.

Valued received in return for this donation: \$ \_\_\_\_\_

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

Grace Lutheran Church, LCMS is a recognized 501 (c) (3) not-for-profit organization;

Federal ID number: 94-1704711.

Donation Received by:

\_\_\_\_\_

Date \_\_\_\_\_

Some important notes:

- We provide only a description of donated item, but remember we are not appraisers so do not include a value. Donors are responsible for determining value. This can be done by consulting their CPA or using fair market value as outlined in IRS publication 561, Determining the Value of Donated Property.
- Many changes have been made by the IRS concerning “appropriate record keeping” for contributions taken on a contributor’s tax return. To substantiate cash contributions, regardless of the amount, the IRS requires the donor to maintain a bank record or a written communication from the donee showing the name of the donee organization and the date and amount of the contribution. The recordkeeping requirements cannot be satisfied by maintaining other written records. A donor who claims a non-cash contribution to a charity must maintain reliable written records regardless of its value or amount.
- If property other than cash is contributed, the donor generally must maintain a receipt from the organization showing the name of the organization, the date and location and a detailed description (but not the value) of the property. Additional substantiation requirements apply to charitable contributions with a value of \$250 or more. If the total charitable deduction claimed for noncash property is more than \$500, an additional form should be prepared for the tax return. Under new law no deduction is allowed for a contribution of clothing or household items unless the clothing or household item is in good used condition or better.
- For unreimbursed expense, the donee should keep a record of the expenditure, such as a copy of the expense receipt. This form can serve as documentation from the church a description of the services that the representative provided and a statement that the representative received no goods or services from the organization.

Grace Lutheran Church, LCMS does not provide tax, legal or accounting advice. This material has been prepared for informational purposes only, and is not intended to provide, and should not be relied on for, tax, legal or accounting advice. You should consult your own tax, legal and accounting advisors before engaging in any transaction.