

# **Charitable Contributions Receipt Example**

## ***Example Christian Church***

2528 Church Steeple Road  
Heaven, MO 65051

## ***Received from: Pastor G. Home***

### **Cash received:**

<b><u>Date:</u></b>	<b><u>Amount:</u></b>	<b><u>Date:</u></b>	<b><u>Amount:</u></b>
<u>1/25/11</u>	<u>\$530.00</u>	<u>8/8/11</u>	<u>1,500.00</u>
<u>2/5/11</u>	<u>\$1,250.00</u>	<u>8/30/11</u>	<u>1,100.00</u>
<u>3/5/11</u>	<u>\$530.00</u>	<u>9/8/11</u>	<u>1,200.00</u>
<u>3/25/11</u>	<u>\$250.00</u>	<u>9/31/11</u>	<u>1,100.00</u>
<u>5/21/11</u>	<u>\$530.00</u>	<u>10/31/11</u>	<u>1,500.00</u>
<u>6/17/11</u>	<u>\$1,125.00</u>	<u>11/30/11</u>	<u>530.00</u>
<u>7/7/11</u>	<u>\$530.00</u>	<u>12/5/11</u>	<u>1,100.00</u>
<u>7/17/11</u>	<u>\$1,250.00</u>	<u>12/24/11</u>	<u>500.00</u>
<u>7/25/11</u>	<u>\$530.00</u>	<u>12/31/11</u>	<u>1,700.00</u>

**Total:      \$16,755.00**

***Except for intangible religious benefits, no goods or services were provided by the organization listed above in exchange for the contribution(s).***

*Please retain a copy with your 2011 tax records.*

Receipt issued by Leta Monroe, Treasurer on January 31<sup>st</sup>, 2012  
Receipt # 121

Template Prepared By:  
HH, 8/18/11

 **Bobby Medlin**  
Certified Public Accountant  
California (573)796-8182    Tipton (660)433-2006  
Lake Ozark (573)365-9400

## **Substantiation for Charitable Contribution Deductions:**

**(A) For amounts of \$250 or more on a certain day, the donor must receive a *written* receipt from the organization.**

- This receipt must contain certain information:
  - i. The name of the organization and donor
  - ii. The amount of cash received
  - iii. Whether goods or services were provided in exchange for the contribution (other than token gifts, intangible religious benefits, or membership benefits).
  - iv. A description and projected value of the goods and/or services, if any.
- A deduction is only allowable if the written receipt (above), is received by the earlier of the following dates:
  - i. The date the taxpayer files the return
  - ii. The date the return is due (including extensions, if applicable)

**(B) For amounts under \$250, any of the following forms of documentation are acceptable. (A written receipt—shown above in category A—is also acceptable.)**

- A bank or credit card statement that contains all required information
  - i. Checks contributions must contain the amount, check number, the date it posted to the bank, and the name of the organization receiving the donation.
  - ii. Contributions by EFT must contain the amount of the donation, the date it posted to the bank, and the name of the organization receiving the donation.
  - iii. Contributions by credit card must contain the amount of the donation, the date transacted, and the name of the organization receiving the donation.

- A written document or record showing the date, amount, and name of the organization. This option must be reliable and/or documented at the time of the charitable donation to be acceptable.

**Note:** Amounts under \$250 that exceed \$250 when aggregated can be substantiated using either (A) or (B), unless given on the same date, in which case must be substantiated using (A) above.

*Prepared at Bobby Medlin, CPA, 8/17/11 HH*

*References: Vondervan 2011 Church & Nonprofit Tax & Financial Guide*

*CCH Tax Prep Partner (1040), 38,000 Charitable Contributions.pdf*



**California (573) 796-8182    Tipton (660) 433-2006**  
**Lake Ozark (573) 365-9400**

# **Charitable Contributions Receipt Example**

***Name of Nonprofit***

(Address) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

***Received from:*** \_\_\_\_\_

***Cash received:***

***Date:***

***Amount:***

***Date:***

***Amount:***

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**Total:** \_\_\_\_\_

***Except for intangible religious benefits, no goods or services were provided by the organization listed above in exchange for the contribution(s).***

*Please retain a copy with your 2011 tax records.*

Receipt issued by \_\_\_\_\_ (name), \_\_\_\_\_ (title) on \_\_\_\_\_ (date).

Receipt #: \_\_\_\_\_

Template Prepared By:  
HH, 8/18/11

 **Bobby Medlin**  
Certified Public Accountant

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