Year-End Acknowledgment Letter

Contemporaneous written acknowledgment of a charitable contribution | Marked-up specimen

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A donor letter checked against the finance office's own gift record and against the items the statute asks the acknowledgment to state.

ORIGINAL, WITH EDITS MARKED

SPECIMEN, PREPARED BY EDITFAST FOR ILLUSTRATION. NOT A REAL RECORD.

Prepared for the Halberd Trust (fictitious), donor acknowledgment letter

EXTRACT FROM THE FINANCE OFFICE'S GIFT RECORD (reproduced unchanged in both panels)

GR-1 Donor: Mr. R. Calloway. Cash contribution received December 3, 2025: $600.

GR-2 Second gift from the same donor: a framed print, received December 11, 2025. No value is recorded, and the finance office has not appraised it.

GR-3 The donor attended the annual dinner on the $600 gift. Value of the dinner as determined by the organization's tax advisors: $85.

GR-4 The organization provided no other goods or services in return for either gift.

GR-5 Wording supplied by the organization's tax advisors for this year's letters, and not to be altered: the deductible amount is limited to the excess of the contribution over the value of the goods or services received.

GR-6 The letter is sent in January of the following year.

Dear Mr. Calloway,

Thank you for your generous gift of $600 and for the beautiful framed print, which we have valued at approximately $400.[1] Your support means a great deal to us.[2]

We hope you enjoyed the annual dinner.[3]

With warm thanks,

The Halberd Trust

WHAT CHANGED, AND WHY

#	Was	Now	Reason
1	Thank you for your generous gift of $600 and for the beautiful framed print, which we have valued at approximately $400.	Thank you for your cash contribution of $600, received on December 3, 2025, and for the framed print you gave us on December 11, 2025.	26 U.S.C. 170(f)(8)(B)(i) asks for the amount of cash and a description of any property other than cash, and expressly not its value. The letter valued the print at $400, and GR-2 records that no value is on file and that the finance office has not appraised the print. The dates come from GR-1 and GR-2, and neither appeared in the letter.
2	Your support means a great deal to us.	Your support means a great deal to us.	Unchanged, and listed here because it was examined. It was moved below the required statements so that nothing separates the description of the gift from the statement about what was received in return.
3	We hope you enjoyed the annual dinner.	In return for your cash contribution you received admission to our annual dinner. Our tax advisors have estimated the value of that admission at $85. The deductible amount is limited to the excess of the contribution over the value of the goods or services received.	GR-3 records the dinner as a benefit received on the $600 gift and gives the value the organization's tax advisors determined. The original mentioned the dinner without saying that it was received in return for the gift, and gave no value. The third sentence carries GR-5's wording, capitalized to open a sentence and otherwise unaltered.
4	(nothing addresses the second gift)	We provided no goods or services in return for the framed print.	170(f)(8)(B)(ii) asks whether goods or services were provided in consideration for each contribution. GR-4 records that beyond the dinner no goods or services were provided for either gift, and the letter answered the question for neither.