

CHARITABLE GIFT RECEIPT

Cash received as an absolute gift:

Received on March 6, 2016

\$300

Property received described as follows:

(Editor's Note: If property was given instead of cash or check, the property would have been described here. No value would have been shown for the property.)

Any goods or services you may have received in connection with this gift were solely intangible religious benefits.

(Editor's Note: It is very important to use wording of this nature when no goods or services were given in exchange for the gift.)

Receipt issued on: March 31, 2016

Receipt issued by: Harold Morrison, Treasurer
Castlevew Church of God
1008 High Drive
Dover, DE 19901

Example 1: Receipt issued for each gift of \$250 or more. No goods or services were provided by the church to the donor in exchange for the gift.

CHARITABLE GIFT RECEIPT

Cash received:

Received on April 1, 2016 \$100

Property received described as follows:

(Editor's Note: If property was given instead of cash or check, the property would have been described here. No value would have been shown for the property.)

In return for your gift described above, we provided you with a Study Bible *(Editor's Note: Insert the description of goods and/or services Provided in exchange for the gift.)* which we estimate has a value of \$30. You may have also received goods or services consisting solely of intangible religious benefits, but these benefits do not need to be valued for tax purposes.

The deductible portion of your contribution for Federal Income Tax Purposed is limited to the excess of your contribution over the value of goods and services we provided to you. Your cash payment of \$100 less the \$30 value of benefits received makes a net charitable contribution of \$70. *(Editor's Note: Do not calculate the net contribution for gifts of property to the church does not place a value on the property received for receipting purposes.)*

Receipt issued on: April 30, 2016
Receipt issued by: Harold Morrison, Treasurer
Castlevew Church of God
1008 High Drive
Dover, DE 19901

Example 2: Receipt issued for each gift of \$250 or more. Goods or services were provided by the church to the donor in exchange for the gift.

CHARITABLE GIFT RECEIPT

Cash received as an absolute gift:

<u>Date Cash Received</u>	<u>Amount Received</u>
1/2/15	\$250.00
1/16/15	50.00
3/13/15	300.00
3/27/15	100.00
6/12/15	500.00
7/10/15	150.00
8/21/15	200.00
10/16/15	400.00
11/20/15	350.00
	<u>\$2,300.00</u>

Property received described as follows:

Received on May 1, 2015: one 2015 Honda Civic, 4 door Sedan LX, automatic transmission, 64,231 miles, vehicle ID #1G4HP53L2NH440968.

Any goods or services you may have received in connection with this gift were solely intangible religious benefits.

(Editor's Note: It is very important to use wording of this nature when no goods or services were given in exchange for the gift.)

Receipt issued on: January 10, 2016
Receipt issued by: Harold Morrison, Treasurer
Castleview Church of God
1008 High Drive
Dover, DE 19901

Example 3: Annual receipt issued covering all gifts whether over or under \$250. No goods or services were provided by the church to the donor in exchange for the gifts.

CHARITABLE GIFT RECEIPT

Cash received as an absolute gift:

Date Cash Received	Gross Amount Received	Value of Goods or Services	Net Charitable Contribution
1/23/15	\$80.00	\$25.00 ⁽¹⁾	\$55.00
3/20/15	300.00		300.00
4/24/15	60.00		60.00
6/19/15	500.00	100.00 ⁽²⁾	400.00
9/04/15	275.00		275.00
10/30/15	200.00		200.00
12/18/15	1000.00		<u>1000.00</u>
			\$2,290.00

Property received described as follows:

Received on October 22, 2015: twelve (12) brown Samsonite folding chairs.

In return for certain gifts listed above, we provided you with the following goods or services:

(1) Christian music tapes	\$25.00
(2) Limited edition art print	100.00

You may have also received goods or services consisting solely of intangible religious benefits, but these benefits do not need to be valued for tax purposes.

The deductible portion of your contribution for Federal Income Tax purposes is limited to the excess of your contribution over the value of goods and services we provided to you.

Receipt issued on: January 10, 2016
Receipt issued by: Harold Morrison, Treasurer
 Castleview Church of
 God 1008 High Drive
 Dover, DE 19901

Example 4: Annual receipt issued covering all gifts whether over or under \$250. Goods or services were provided by the church in exchange for certain gifts.