



## Auction Receipt Checklist (United States)

*This checklist does not constitute legal advice. Please refer to IRS.gov for complete details.*

### For Item Donors:

For all item contributions valued at \$250+\*, send a written acknowledgement that includes:

- Your organization's name
- Your tax ID
- Date of the contribution
- The donor's name
- Description of the donated item/experience
- Statement that "no goods or services were provided by the organization in return for the contribution"

Do NOT include:

- Value (FMV) of the item/experience
- Statement that their contribution is tax deductible

### For Item Winners:

For all winning bids above \$75\*, send a written acknowledgement that includes:

- Your organization's name
- Your tax ID
- Date of the contribution
- The donor's name
- Name of the item/experience
- Good faith estimate of the FMV (Fair Market Value) of the item/experience
- Amount paid for the item/experience
- Disclosure statement that "The amount of the contribution that is deductible for federal income tax purposes is limited to the excess of any money (and the value of any property other than money) contributed by the donor over the fair market value of goods or services provided by the charity."

Do NOT include:

- Other advice on tax deductions

\* It's recommended to send written acknowledgements to all donors, no matter the donation size.