

DONOR BENEFIT GIFTS: GOODS OR SERVICES RECEIVED BY DONOR

POLICY

The Archdiocese of Miami, or any of its parishes, programs and related entities, which receives a contribution in excess of \$75.00, where the payment/donation/sponsorship is made partly as a gift and partly in consideration for goods or services provided to the donor, shall provide a written statement to the donor that identifies the value of the goods or service and specifically states the tax-deductible portion of the payment/donation/sponsorship. This acknowledgement shall be provided to the donor at the time the donation is made or within thirty (30) days of the receipt of the donation or event for which the donation is received.

PURPOSE

The purpose of this policy is to be in compliance with the Internal Revenue Code and outlines the need to disclose all *quid pro quo* (goods or services received in exchange for) contributions made to the Archdiocese of Miami or any of its related entities.

Initial: May, 2013 Current: September, 2021