



Tax Status on file with:
Dayton Raiders Swim Club Inc
c/o Dennis J Hughes
118 Salem Ave
Dayton, Ohio 45406

The Dayton Raiders Swim Club, a 501(c)(3) not-for-profit corporation under section 501(a) of the Internal Revenue Code, thanks you for your donation. Our organization is on file with the Internal Revenue Service at the U.S. Department of the Treasury.

The following information is for your records. The Dayton Raiders Swim Club is not responsible for your tax filings.

Individual or Group Donor: _____

Item or value of Donation: _____

If service or goods were provided for the donations, list details and approximate value of the service or goods here:

Person / title receiving the donation: _____
(Dayton Raider family name or staff name)

Date of Donation: _____

What is a Charitable Organization?

A charitable organization is generally defined as any nonprofit organization that is incorporated and identified by the IRS as a 501(c)(3) organization. These organizations have been given tax-exempt status and can accept contributions. This means your contributions are fully tax-deductible to the amount allowed by law. The Dayton Raiders Swim Club is not responsible for you or your organizations tax responsibilities or filings.

Material Donations

Household items and clothing contributed to charity after August 17, 2006 must be in at least good used condition to be deductible. This requirement does not apply to contributions of food, paintings, antiques, other art objects, jewelry and gems, or collections, and does not apply to a contribution of an item for which a deduction of more than \$500 is claimed if the taxpayer obtains a qualified appraisal of the item.

Donations under \$250

Under the IRS new recordkeeping rule effective for all cash, check, electronic funds transfers, credit card charges, or other monetary contributions of any amount made in taxable years beginning after August 17, 2006, the donor must obtain and keep a bank record or a written communication from the donee as a record of the contribution. Written records prepared by the donor (such as check registers or personal notations) are no longer sufficient to support charitable contributions. Bank records for this recordkeeping requirement include bank or credit union statements, canceled checks, or credit card statements. They must show the date paid or posted, the name of the charity, and the amount of the payment.

Donations over \$250

A donor claiming a deduction of \$250 or more is also required to obtain and keep a contemporaneous written acknowledgment for a charitable contribution. To be contemporaneous the written acknowledgment must generally be obtained by the donor no later than the date the donor files the return for the year the contribution is made. The written acknowledgment must state whether the donee provides any goods or services in consideration for the contribution. If the donee provides goods or services to the donor in exchange for the contribution (a quid pro quo contribution), the written acknowledgment must include a good faith estimate of the value of the goods or services. The donee is not required to record or report this information to the IRS on behalf of a donor. The donor is responsible for requesting and obtaining the written acknowledgement from the donee. Although there is no prescribed format for the written acknowledgment, it must provide sufficient information to substantiate the amount of the contribution. For more information, see IRS Publication 1771.

Donations over \$5,000

For claimed contributions over \$5,000, generally a qualified appraisal prepared by a qualified appraiser must be obtained. For appraisals prepared in connection with returns or submissions filed after August 17, 2006, see IRS Notice 2006-96.

For More Information

Visit the Internal Revenue Service website at www.irs.gov and select "Charities & Non-Profits" from the main menu. A complete list of all charitable organizations can be found at the following location on the IRS website: Charities & Organizations > Contributors > Search for Charities.