



BROWNSVILLE INDEPENDENT SCHOOL DISTRICT

ACKNOWLEDGEMENT FORM FOR DONATIONS

This form must be filled out and received by the donor in order for the donor to be able to claim a tax deduction on his/her income tax return.

Donor Name: _____

Donor Address: _____

Donation received by (Campus/Department name): _____

Address: _____

Amount of Cash Contribution: _____

***Description (but not the value of Non-Cash Contribution):** _____

No goods or services were provided in exchange for your contribution.

Signature (Superintendent or designee): _____

If designee, please include title: _____

Date of Acknowledgement: _____

***IRS Publication 1771 requires a dollar amount only for cash donations/contributions but not for non-cash items, i.e. playground equipment, band instruments, etc. It is not necessary to include either the donor's social security number or tax identification number on the acknowledgement form.**

(See additional page for Procedure for Accepting Donations)

Brownsville Independent School District Policy CDC (Local) allows the Superintendent or designee, with the Superintendent's approval, to accept gifts and grants without Board approval.

The following conditions must be met:

- **All gifts become the property of the District and can be disposed of only in accordance with policy CI (Legal),**
- **If they meet the criteria for fixed assets, donations/contributions must be placed on the fixed asset control list,**
- **Must be used in compliance with, if any, stipulations set forth in the donation,**
- **All Acknowledgement Forms must be mailed by December 31 of the year, in which the donation was received,**
- **A copy of the Acknowledgment Form must be forwarded to the Superintendent's office so he may keep the Board of Trustees abreast of all donations.**

A donor is responsible for obtaining a written acknowledgement from a organization for any single contribution of \$250.00 or more before the donor can claim a charitable contribution on his/her federal income tax return.

Donations or contributions in excess of \$10,000.00 require Board approval and must be placed on the agenda of a Board of Trustees meeting.