



DONATIONS RECEIVED BY COLUMBIA PUBLIC SCHOOLS

Complete this form and forward it to Business Services for the following types of donations:

- Cash Donations and Non-Cash Donations *(with an estimated value)* of **over \$250.00**
- Cash Donations and Non-Cash Donations *(with an estimated value)* of **over \$75.00 where goods/services were provide to the donor in exchange for the donation**

DONATION

1. Date Received:
2. Cash Donation Amount:
3. Non-Cash Donation *(description)*:
 - a. Estimated cash value of the non-cash donation *(the District will not put in writing for donors the cash value of a non-cash donation)*:
4. Were goods or services provided to the donor in exchange for the donation?
 - a. ☐ Yes | ☐ No
 - b. *If yes. Describe goods or services provided to the donor (token goods of little or no cost to the District are considered a "no" answer to this question)*:
5. Donation being made to *(i.e., the department, school, etc.)*:
6. Donation to be used for *(i.e., new uniforms)*:
7. Name of person completing this form:

DONOR INFORMATION

1. Name *(individual(s) and/or company name)*:
2. Address *(including city, state, and zip code)*:

Turn page for information on receipts, IRS Form 8283, and procedures

ADDITIONAL INFORMATION

Donation Receipts:

- Business Services *is the only department* authorized to send a letter of acknowledgement (*receipt*) to a donor for tax purposes. The Business Services department sends these letters out in mid-January.

IRS Form 8283:

- In order to utilize the donation as a tax deduction some donors may also need IRS Form 8283. There are many variables that determine whether or not form 8283 is needed. This determination should be made by the donor and their tax advisor.
- It is the donor's responsibility to complete the form with the exception of the Donee Acknowledgement section which needs to be completed by the donee (*in this case CPS*).
- Business Services *is the only department* authorized to complete the Donee Acknowledgement section on behalf of CPS.
- The donor should not be sent to Business Services with the expectation that the Donee Acknowledgement section can be completed for them while they wait.
- It is preferred that the school or department forward the completed form to Business Services. After Business Services completes the acknowledgement section they can either return the form to the school/department or mail the form to the donor directly. Just make sure to specify which is preferred.

Additional Information Regarding Donation Procedure:

- For more information regarding donation procedures please see Donations Received by the District (procedure 705) found on the Business Services section of the CPS website:
 - www.cpsk12.org \ Business Services \ Procedures \ General