

**CHARITABLE GIFT ACKNOWLEDGMENT**  
**Stewardship of Donors and Gifts**

Oct 30, 2017

Inspired by the Gospel call to stewardship, Church employees and volunteers involved in raising and managing charitable donations, have special responsibilities in stewarding both the donor and the gift. As Trustees of what literally belongs to God, we strive for the highest standards in all we do, as grateful, responsible, and accountable Christian stewards.

Charitable gift acknowledgement that upholds stewardship principles and is in accordance with IRS regulations,

- 1) ensures full tax deductibility of all charitable gifts received,
- 2) encourages the parish/school to develop responsible, accountable and consistent gift acknowledgement procedures, and
- 3) initiates a comprehensive bookkeeping/gift tracking system for each donor.

**Each entity should strive to make stewardship of the gift and the donor a high priority.** All donors should receive an expression of sincere thanks and gratitude. The “best practice” procedure is to acknowledge gifts within one to two business days. Gift acknowledgement letters should be signed by the Pastor, Pastoral Coordinator, or school Principal. Proper bookkeeping of the gift should also be done in a timely manner.

**Single Gifts of \$250 and Over.** IRS Publication 1771, Charitable Contributions–Substantiation and Disclosure Requirements, explains the federal tax law for organizations such as charities and churches that receive tax-deductible charitable contributions and for taxpayers who make contributions. For all single gifts \$250 and over, the IRS requires the gift acknowledgement to contain full and accurate explanation of the purpose of the gift, and the following language:

*Pursuant to section 170(f)(8) of the Internal Revenue Code, let it be known that the donee organization either did not provide any goods or services in whole or partial consideration for the above contribution or provided only intangible religious benefits.*

**Gifts of Securities.** The Department of Stewardship & Development Office provides stock transfer services for all diocesan entities. Stocks, bonds, mutual funds and other assets can be transferred to a special diocesan brokerage account held specifically for this purpose. It is the policy of the Diocese to convert all gifts to cash as soon as possible, and forward the cash to the entity. Gifts of securities require special acknowledgment, which is completed by the Diocesan Development Office at the time of gift transfer.

**Sample Gift Acknowledgment Letter.** Please see attached. As a matter of administrative convenience, it is acceptable to include the IRS language in ALL gift acknowledgment letters, regardless of the amount.

Should you have questions or need assistance, please contact

Terri Gadzinski, Director of Stewardship & Development, Diocese of Marquette  
Toll Free Direct: 1/800/562-9745 ext 108 OR 906/227-9108  
Email [tgadzinski@dioceseofmarquette.org](mailto:tgadzinski@dioceseofmarquette.org).

PRINT ON PARISH LETTERHEAD

Date

Name  
Address  
City, State Zip

Dear Salutation,

Thank you for your generous gift of \$\_\_\_\_\_ for \_\_\_\_\_. (example:...for our parish building fund. This fund helps to ensure that our parish has cash on hand for repairs or other building maintenance or security needs. Your gift helps to ensure a welcoming, safe and comfortable church for our parish family and visitors to worship in.)

Thank you for your generous stewardship of our Church. May God bless you.

Sincerely yours,

Rev. LocalPastor  
Pastor

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