



AMERICAN LEGION AUXILIARY
DEPARTMENT OF NORTH CAROLINA

ncalahq@nclegion.org
www.alanorthcarolina.com

2024-2025 FINANCE BULLETIN

Dear Unit President and Treasurer:

This bulletin is to provide a guide to planning your finances for the year. A sound budget is needed to guide officers in wise expenditure of your funds. Your Department Finance Committee recommends that each Unit prepare a budget with two funds: general fund and poppy fund. We have assembled the following information regarding your obligations to the Department and National.

GENERAL FUND

MEMBERSHIP DUES: Senior membership dues are \$31.00 and Junior dues are \$8.50. Units may set their own dues if they cover this amount. Some Units prefer to raise enough monies to cover all their obligations with membership dues; others prefer to raise monies with projects.

BONDS: Under a bonding system through National, every Unit member is bonded with a liability limit of \$10,000. Each Unit **MUST PAY** the \$7.00 fee by November 1. This is a performance (or position) bond and does not cover loss or robbery. Should the Unit wish a theft or robbery type bond, local coverage must be bought.

BOOKLETS: The Department does not handle booklet orders. These supplies should be ordered directly from National Emblem Sales (1-888-453-4466). The Department will supply membership materials such as cards, applications, member data forms, etc. Units are encouraged to create and provide New Member Kits particularly. Membership forms can also be printed from the Department and National Website.

MAILING: Department will mail the 2024-2025 Finance Bulletin out to the Unit Presidents & Unit Treasurer in July. DEC will receive the mailing via email. All other monthly mailings will be by email unless otherwise requested. Units/Members will be charged \$14.00 for the Monthly mailing and will be sent directly to the address you provide.

STATE HEADQUARTERS: This fund provides office equipment at Department Headquarters. There are no other funds budgeted for this purpose. Please donate.

GENERAL FUND DONATIONS: Because the cost of everything has been going up in recent years, the expenses of operating the Department Headquarters have gone up considerably, especially since we must now pay rent (\$400.00) monthly to the NC Legion. In order to underwrite these increases, the Finance Committee is asking Units to make a contribution to the General Fund.

VETERANS AFFAIRS AND REHABILITATION FUND: This fund covers the cost of the Department VA&R program, such as need/comfort items and indigent patient care for all hospitalized veterans in the four, VA Medical Centers. It also covers expenses for the Department program chairman. A Unit's "Fair Share" is \$3.00 multiplied by its 2024 membership (juniors and seniors). If Units do not contribute their "Fair Share", we will not be able to adequately serve our veterans; so please know your financial support is vital to the success of the Department VA&R program. Refer to the enclosed VA&R bulletin for your "Fair Share" amount. Payments greater than your Unit's Fair Share amounts are encouraged and welcomed. Donations to Past President's Parley are used exclusively to help provide for needs of female veterans in NC VA Medical Centers.

Please note that ALL donations for VA Medical Centers in NC should be sent to the Department Office with a notation as to their intended purpose. DO NOT give monetary donations to any VA representatives or deputies.

POPPY FUND

POPPIES: Monies received from poppy distribution can be used for VA&R and children of veterans in the Children and Youth program. Enclosed is an order form for poppies. The price is \$250 per 1000 small poppies and \$6 for 10 large Poppies. Prices are subject to change if our cost of acquiring poppies should increase. Please see Poppy order form for other amounts you can order. This covers the cost of materials, the amount paid to the veteran making the poppy and mailing costs. You can order leaflets from National Emblem Sales (1-888-453-4466).

The poppy is a vital part of the American Legion Auxiliary programs. It is an obligation of prime importance for each Unit to order and distribute Poppies on Poppy Day. An order of poppies or a donation to the Poppy Fund is required for a Department Citation.

SCHOLARSHIP FUNDS

These scholarship funds are supported by Unit contributions. These monies are used to provide one scholarship each year to a deserving student.

NANNIE W. NORFLEET SCHOLARSHIP: One scholarship in the amount of \$1,000 will be awarded each year. A Unit may select and submit one application. The completed application must be received at Department Headquarters by the deadline of April 1st. Application forms are available from Department Headquarters. The Department Education Committee will select the winning entry.

WARREN-RAGAN SCHOLARSHIP: One scholarship in the amount of \$1,000 will be awarded each year to a Junior Member. A Unit may select one (1) Junior Member and submit one (1) application. The completed application must be received at Department Headquarters by the deadline of April 1st. Application forms are available from Department Headquarters. The Warren-Ragan Committee will select the winning entry.

For your information, the Department Budget is set up under the following funds:

GENERAL FUND: This fund is made up of monies received from membership dues. From this fund are paid office salaries, all office operation costs, expense allowances for Department Officers and Chairmen, and expenses for Department and National meetings. Monies from membership comprise the majority of the General Fund.

VETERANS AFFAIRS AND REHABILITATION: This fund is supported totally by Unit contributions. These monies are used as stated earlier in the section on VA&R.

CHILDREN AND YOUTH FUND: Revenue in this fund comes from Unit contributions.

POPPY: Revenues come from the sale of poppies to Units. These revenues cover the cost of materials, labor for making poppies, mailing, as well as purchasing ready-made poppies from other Departments.

IMPORTANT: All checks should be made payable to "American Legion Auxiliary". Note: If the check is for an item or items specified on the blue obligation form, please send a completed form with your check. It is not necessary to submit separate checks for each fund if you use this form and itemize. Make certain each check contains pertinent information, such as the name and number of the Unit. Please use Unit checks or money orders. **DO NOT** send cash or personal checks.

Please note that if any payments are issued to Units for overpayments, Unit's share of on-line dues payments, etc., those checks must be banked within 60 days from issuance. Any checks outstanding after sixty (60) days will be voided and deemed a donation from the unit.

UNITS must file your TAXES: While the Department does NOT need to see your tax returns, please note the Audit/Tax form for your records your Unit has filed your taxes: WWW.IRS.GOV

When annual gross receipts are \$50,000 or less an entity may file IRS Form 990-N (e-Postcard).

When gross receipts are greater than or equal to \$200,000 or total assets are greater than or equal to \$500,000 the IRS Form 990 is required. The IRS Form 990-EZ may be used when the gross receipts are less than \$200,000 and total assets are less than \$500,000. The federal filing due date for the IRS is the 15th day of the 5th month after the close of the organization's tax year. The IRS requires public charities to send a formal acknowledgment letter for any donation of more than \$250.00. The donor may use this letter as proof of his or her contribution and claim a tax deduction.

AUDIT: Each Unit should have their books audited at the end of each fiscal year. Three members can make up the Audit Committee.

DEPARTMENT CITATION REQUIREMENTS:

- Equal last year's membership
- VA&R "Fair Share" Contribution
- Treasurers Bond (\$7.00)
- Poppy Order or Donation
- General Fund Contribution in minimum amount of \$25

Deadline for meeting these requirements is the close of books for Department Convention.

MEMBERSHIP CERTIFICATE: This is awarded to the Unit who reaches its current membership goal by the close of books for Department Convention.

A great way to honor a deceased member is a Memorial donation to any of our funds. Please use the blue Memorial form for these contributions.

PLEASE USE THE DEPARTMENT DONATIONS FORM (BLUE) WHEN YOU SEND MONEY TO THE DEPARTMENT OFFICE!

FINANCE COMMITTEE

Mary Thorsten, Chairmen

Martha Corriher

Kaye Hirst

Janice MacLeod

Evelyn Lewis

ALA, Dept of North Carolina P O Box 46315 Raleigh, NC, 27620 919-832-7506



American Legion Auxiliary
Department of North Carolina

Please use this form when mailing in your Department Donations.

Unit Name & # _____ Date _____

Name: _____

Address: _____

General Fund * (\$25.00 minimum suggested) \$ _____

ALA Emergency \$ _____

Americanism Essay \$ _____

Children & Youth \$ _____

Facility Support (Rent, supplies for HQ) \$ _____

Girls State \$ _____

Jr. Activities \$ _____

Nannie Norfleet Scholarship \$ _____

Past Presidents Parley (all \$\$ go to Female Veterans) \$ _____

Poppy* \$ _____

President's Project \$ _____

State Headquarters (Dept HQ equipment) \$ _____

Treasurer Bond* (\$7.00) \$ _____

USO's of RDU/Charlotte/Jacksonville/Fayetteville \$ _____

VA&R * (Fair Share) \$ _____

Warren-Ragan Jr. Scholarship \$ _____

TOTAL DONATION \$ _____

Department Citations will be given to those Units who donate to all * Funds.

ALA Dept of North Carolina P O BOX 46315 Raleigh, NC, 27620 919-832-7506

www.alanorthcarolina.com



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Fidelity Bond

Fidelity Bond premium is \$7.00 for each Auxiliary Unit each year.

The amount is **NOW** due and payable to the Department Office. The bond is a mandate from National and must be **paid**. This **honesty insurance** is protection against financial loss caused by a member's or employee's dishonesty. The bond does not cover loss by robbery, burglary, or mysterious disappearance.

Send to Department no later than November 1st.

Please fill out the form below.
 Enclose a check with the form and mail to the Department Office.

Unit Name _____ Unit Number _____ District Number _____

Date of Check:		Information below is required	
Check #		Treasurer Name	
		Auxiliary Name	
		Address	
		City, Zip	

Earmark Check: Unit Fidelity Bond
 Make checks payable to ALA, Dept of NC
Include Unit number on all checks.

Keep a copy for your Unit File



American Legion Auxiliary
 Department of North Carolina
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SUPPLY ORDER FORM

	QTY
Membership Cards (Blank - \$1.00/Sheet of 8)	_____
Membership Dues Transmittal Form ***	_____
Application Blanks	_____
Dues Renewal Notices	_____
Member Data Forms	_____
Unit Officer Form/List	_____
"American Legion Auxiliary at a Glance" brochure (includes application)	_____
ALA Member Benefit	_____
ALA Foundation	_____
National Planned Giving Brochure	_____

Other Brochures (Circle) Youth Programs (Girls State & Girls Nation, Jr. Activities, Scholarships) Legislative, VA&R Guide, ALA Foundation

Unit Number _____ Unit Name _____ Phone _____

Please USPS mail or email to save postage _____

 Name

 Street

 City State & Zip

ALA, DEPT OF NORTH CAROLINA P O BOX 46315 RALEIGH, NC, 27620 919-832-7506



AMERICAN LEGION AUXILIARY
DEPARTMENT HEADQUARTERS

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PAST PRESIDENTS PARLEY

This fund is used exclusively to aid in providing personal care items for female veterans confined to one of our four VA Medical Centers.

UNIT NAME AND NUMBER _____

AMOUNT OF CHECK ATTACHED _____

NAMES OF PAST UNIT PRESIDENTS YOU WISH TO HONOR WITH YOUR MONETARY GIFT:

MAIL CARDS TO:

NAME _____

ADDRESS _____

If you collect \$ 1.00 dues from each of your past Unit Presidents and would like for them to receive a Past Presidents Parley card, please complete this form and send in with your donation.



**AMERICAN LEGION AUXILIARY
DEPARTMENT OF NORTH CAROLINA**
ncalahq@nclegion.org
POPPY ORDER FORM

Unit Number _____ Unit Name _____ Date Needed By: _____
If applicable

*Small Poppies: (\$0.25/ea)

1,000 @ \$250.00

250 @ \$62.50

750 @ \$187.50

100 @ \$25.00

500 @ \$125.00

***Large Poppies:**

10 @ \$6.00

(*Price includes shipping)

Ship To: _____
Name

Street

City

Zip

Phone

Email

RETURN THIS FORM WITH CHECK TO:
PO Box 46315, Raleigh, NC 27620
Call 919-832-7506 with questions.

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(FOR OFFICE USE ONLY)

Date Shipped: _____ Shipped By: _____

Postage: _____

(The prices above are based on last year's supplier. Price may have to be adapted if supplier increased the cost. We will update and let everyone know as we know more.)

All proceeds from ALA Poppy sales
are for the welfare of veterans,
active military, and their families,
only.



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AMERICAN LEGION AUXILIARY MEMORIAL DONATION

Unit name and Number or Name of Individual making Donation

Please check the fund selected for donation or write in your fund:

- General Fund
- ALA Emergency Fund
- Department Presidents Project
- Nannie W Norfleet Scholarship
- Children and Youth
- Girls State
- State Headquarters (Rent, Stamps, office supplies, etc.)
- Veterans Affairs and Rehabilitation
- Past Presidents Parley
- Warren-Ragan Junior Scholarship
- Other _____

Amount enclosed is \$ _____

Donation made in memory of: _____

Acknowledgment is to be sent to:

Name: _____

Address: _____

City, State, Zip: _____



American Legion Auxiliary
Department of North Carolina

Unit Audit & Tax Form

Unit Number _____ District Number _____

Unit Number and Name: _____

Address: _____

Period for which Audit was Completed: _____

Date Audit was Completed: _____

Taxes Filed: _____

A review of all checks, income receipts, ledgers, and bank statements were reviewed, finding the books to of this Unit are in order and I certify that an Audit was completed.

President's Signature: _____

Audit Committee: _____

This form is to be completed by all Units and signed by the Unit President and all Audit Committee Members no later than August 31st.

This is for your records, Taxes should be filed at www.irs.org by November 15th.


**AMERICAN
LEGION**
AUXILIARY

**DEPARTMENT OF NC
VA&R FAIR SHARE 2024-2025**

	UNIT	CITY	VA & R
01	0040	Edenton	\$441
	0102	Ahoskie	51
	0126	Hertford	42
	0223	Elizabeth City	54
	0288	Coinjock	183
	0308	Littleton	69
	0362	Hertford	30
	0425	Littleton	42
	Total		\$912
	02	0015	Washington
0024		New Bern	15
0039		Greenville	108
0043		Kinston	63
0046		Morehead City	84
0064		Pollocksville	69
0094		Snow Hill	54
0151		Farmville	30
0154		Trenton	57
0219		Kinston	60
0263		Washington	48
Total			\$648
03	0010	Wilmington	\$252
	0078	Swansboro	39
	0129	Carolina Beach	792
	0165	Burgaw	54
	0167	Hampstead	150
	0213	Southport	42
	0265	Jacksonville	183
	0294	Burgaw	45
	0379	Alberston	51
	0454	Oak Island	54
	0503	Calabash	762
	0550	Shalotte	30
	Total		\$2,454
04	0005	St. Pauls	\$51
	0032	Fayetteville	90
	0202	Fayetteville	339
	0230	Spring Lake	33
	0233	Whiteville	60
	0271	Rowland	60
	0319	Clinton	99
	0404	Elizabethtown	69
	Total		\$801
	05	0011	Goldsboro
0013		Wilson	156
0017		Wilson	75
0058		Rocky Mount	39
0071		Clayton	111
0103		Mount Olive	78
0109		Benson	465
0110		Nashville	30
0132		Smithfield	54
0346		Four Oaks	345
0405		Pine Level	162
Total			\$1,674

	UNIT	CITY	VA & R
06	0006	Chapel Hill	\$180
	0007	Durham	168
	0052	Franklinton	93
	0060	Henderson	42
	0063	Burlington	78
	0166	Oxford	144
	0175	Durham	111
	0176	Henderson	36
	0210	Yanceyville	111
	0416	Lowes Grove	51
	0427	Haw River	84
	0452	Schley	36
	0547	Warrenton	39
	Total		\$1,173
07	0001	Raleigh	\$48
	0049	Hamlet	102
	0059	Dunn	117
	0067	Cary	195
	0072	Aberdeen	39
	0116	Fuquay Varina	999
	0157	Raleigh	42
	0177	Southern Pines	84
	0187	Wake Forest	99
	0232	Garner	42
	0277	Siler City	27
	0296	Vass	36
	0382	Sanford	132
	0436	Angier	45
Total		\$2,007	
08	0027	Monroe	\$99
	0051	Concord	120
	0076	Albemarle	36
	0115	Kannapolis	66
	0159	Troy	30
	0208	Waxhaw	69
	0212	Monroe	51
	0358	Troy	30
	0440	New Salem	93
	0523	Harrisburg	78
0535	Unionville	180	
Total		\$852	
09	0008	Lexington	\$165
	0014	Salisbury	90
	0045	Asheboro	87
	0081	Liberty	81
	0106	Salisbury	141
	0107	Salisbury	48
	0146	Landis	210
	0255	Lexington	66
	0327	Faith	339
	0342	Salisbury	207
Total		\$1,434	
10	0053	Greensboro	\$105
	0055	Winston Salem	234
	0087	High Point	93
	0123	Mount Airy	96
	0128	Winston Salem	36
	0290	King	204
	0505	Yadkinville	75
	0522	Lewisville	48
	0534	Mayodan	6
	Total		\$897

	UNIT	CITY	VA & R
11	0029	Lenoir	\$123
	0031	N Wilkesboro	72
	0048	Hickory	138
	0065	Statesville	90
	0209	Granite Falls	36
	0217	Statesville	54
	0231	Lenoir	66
	0240	Maiden	78
	0275	Lansing	66
	0392	Hudson	72
	0401	Troutman	39
	0544	Hickory	69
	Total		\$903
12	0030	Lincolnton	\$12
	0086	Davidson	177
	0144	Belmont	48
	0180	Belmont	6
	0221	Charlotte	39
	0235	Matthews	12
	0262	Charlotte	96
	0321	Huntersville	177
	0353	Charlotte	42
	Total		\$609
13	0074	Forest City	30
	0082	Shelby	210
	0100	Cherryville	285
	0155	Kings Mt	54
	0243	Bessemer City	102
	0250	Tryon	78
Total		\$759	
14	0002	Asheville	\$12
	0070	Asheville	51
	0234	Valdese	180
	0317	Marshall	33
	0322	Morganton	162
	0506	Morganton	33
Total		\$471	
15	0047	Waynesville	\$210
	0077	Hendersonville	672
	0088	Brevard	231
	0096	Murphy	51
	0104	Sylva	108
	0108	Franklin	207
	0143	Cherokee	162
	0532	Hayesville	138
Total		\$1,779	

Total #NAME?



American Legion Auxiliary Department of North Carolina Annual Tax Return Guides: WWW.IRS.GOV

**HERE IS SOME KEY INFORMATION REGARDING ANNUAL TAX RETURN FILINGS
FULL DETAILS CAN BE FOUND ON THE IRS WEBSITE WHICH IS: WWW.IRS.GOV**

In general, exempt organizations are required to file **annual returns**, although there are exceptions. If an organization does not file a required return or files late, the IRS may assess penalties. In addition, if an organization does not file as required for three consecutive years, it automatically loses its tax-exempt status.

The IRS sends back Form 990 series returns filed on paper – and rejects electronically filed returns – when they are materially incomplete or the wrong return. If we send back your organization's return, follow the instructions in the accompanying letter and on this page.

The most common errors causing the return of a Form 990 series returns are missing or incomplete schedules.

Most tax-exempt organizations are required to file an annual return. Which form an organization must file generally depends on its financial activity, as indicated in the chart below.

IRS FORM 990, 990-EZ, 990-N

When annual gross receipts are **\$50,000 or less**, an ALA entity may file IRS Form 990-N (e-Postcard). For those with gross receipts of \$50,000 or less, please see instructions for filing the Form 990N (e-Postcard) that follow in this document.

When annual gross receipts are **greater than \$50,000**, an ALA entity must file IRS Form 990 or 990-EZ. When gross receipts are greater than or equal to \$200,000 or total assets are greater than or equal to \$500,000 the IRS Form 990 is required. The IRS Form 990-EZ may be used when the gross receipts are less than \$200,000 and total assets are less than \$500,000.

The federal filing due date for the IRS Form 990, 990-EZ, or 990-N (e-Postcard) is the 15th day of the 5th month after the close of the organization's tax year. For example, if your fiscal year ends June 30th, your filing due date for whichever version of the IRS Form 990 you are required to complete is November 15^h. If your fiscal year ends September 30th, your federal filing due date is February 15th, if your fiscal year ends December 31st, your federal filing due date is May 15th.

Annual Electronic Filing Requirement for Small Exempt Organizations Form 990-N (e-Postcard)

About filing - Form 990-N, Electronic Notice (e-Postcard) for Tax-Exempt Organizations Not Required to File Form 990 or Form 990EZ, must be submitted electronically.

- The Form 990-N electronic-filing system is accessible via the IRS.gov website. All filers must register at IRS.gov (if not already registered) prior to filing their Form 990-N. This is a one-time registration; you won't be asked to register again when filing next year. Use the Form 990-N (e-Postcard) Electronic Filing System User Guide [Publication 5248, \(Rev. 8-2023\) \(irs.gov\)](#) while registering and filing.
- Form 990-N must be completed and filed electronically. There is no paper form.
- Form 990-N filers may choose to file a complete Form 990 or Form 990-EZ instead.
- For filing system and website issues, see [How to file: FAQ Annual Electronic Notice \(Form 990-N\) for Small Organizations FAQs: How to File | Internal Revenue Service \(irs.gov\)](#). If site issues are unresolved, call IRS Exempt Organization Division at 1-877-829-5500.
- Organizations should continue efforts to file within one year of the due date of the applicable tax year, even if late. Due dates for filing are determined by the fiscal year of record with the IRS.

Note: To find the 990-N (e-Postcard) User Guide or the How to File: Frequently Asked Questions, visit www.irs.gov and type in "990 User Guide" and/or "990-N FAQ How to File" in the search box on the Home page.

Your IRS Form 990-N is due every year by the 15th day of the 5th month after the close of your tax year. **You cannot file the e-Postcard until after your tax year ends.**

If your 990-N is late, the IRS will send a reminder notice to the last address that is on record. While there is no penalty assessment for filing Form 990-N late, organizations that fail to file required Forms 990, 990-EZ or 990-N for **three consecutive years will automatically lose their tax-exempt status**. Revocation of the organization's tax-exempt status will happen on the filing due date of the third consecutively missed year.

Information you will need when filing Form 990-N

Form 990-N is easy to complete. You'll need only eight items of basic information about your organization:

1. TIN/EIN
2. Tax Year
3. Legal name and mailing address
4. Any other names the organization uses
5. Name and address of a principal officer
6. Web site address if the organization has one
7. Confirmation that the organization's annual gross receipts are \$50,000 or less
8. If applicable, a statement that the organization has terminated or is terminating (going out of business)

Ready to File?

After you have read the information above and the User Guide, use the Form 990-N Electronic Filing System (e-Postcard) page to start the process.

Note: Visit www.irs.gov and type "990-N" into the search box on the home page.



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ACKNOWLEDGING DONATIONS

The IRS requires public charities to send a formal acknowledgment letter for any donation of more than \$250.00. The donor may use this letter as proof of his or her contribution and claim a tax deduction. Most charities send an acknowledgement for all donations, even small ones.

There are two steps to thanking a donor. The first has to do with establishing a good relationship with each donor, and the other action has a very legal purpose. First, you need a warm thank you letter, **but you must include legally required information so that donors can document that they gave a tax-deductible donation to your charity.**

Both goals, thanking the donor and satisfying the legal requirements, can be accomplished at the same time or separately. Most charities manage to achieve both conditions within one letter.

When You Should Acknowledge a Donation for Tax Purposes

The IRS says that acknowledgement must be made “in writing, at the time of solicitation or when the payment is received, and in a way that will come to the attention of the donor.” (See IRS Publication 1771)

Acknowledgment of donation must occur no later than January 31st of the year following the gift. However, best practice suggests that charities should send an acknowledgment as soon as possible after the gift is received.

There is no legal prescription for the format any acknowledgment letter must take. For instance, it could be a postcard, an email, or a physical letter. But keep in mind an email message might not be noticed in a crowded mailbox or even end up in the donor’s spam folder.

What You Must Include in the Acknowledgment

- Your organization’s name
- A statement saying that you are a 501 c 19 tax-exempt organization.
- The date the donation was received.
- The amount of the cash contribution (cash means checks or credit cards)
- A description (but not value) of a non-cash gift. The donor estimates the value of non-cash contributions when reporting them to the IRS on his tax return.
- A Statement that no goods or services were provided by the organization, if applicable

- A description and good faith estimate of the value of goods or services, if any, that the organization provided in return for the contribution. An example could be a dinner where some of the money pays for the meal while the rest is a donation.
- A statement that goods and services, if any, that the organization provided in return for the contribution consisted entirely of intangible benefits if applicable. An example might be a small gift valued at less than \$75, such as a mug or tote bag with the organization's logo.

What Will Happen If My Organization Doesn't Provide a Proper Acknowledgment?

The IRS has denied tax deductions to donors who cannot offer proper acknowledgment for their donation to a charity.

There is no reason your organization cannot provide a warm thank you that will encourage your donors to give to you again and fulfill your obligations to provide an IRS acceptable acknowledgment of the donation.

Although acknowledgment language should be suited to each charity, here are two examples of statements that meet all the requirements. The first came at the end of a written letter sent by mail; the second was part of an email thank you.

"As a 501c19 charity, tax laws require us to notify you that this letter is the official acknowledgment of your gift. Also, we are required to certify that you received no goods or services in consideration of this contribution; therefore, the full amount of your gift is tax-deductible. Thank you!"

"American Legion Auxiliary Unit #____, Department of North Carolina, a 501 (c) (19) not for profit organization, has not provided any goods or services, in whole or in part, to you in consideration for this voluntary cash contribution. If you wish to claim the tax deductibility of this gift in the US, please retain this acknowledgment letter for your files. American Legion Auxiliary Unit #____'s EIN number is _____."

Both examples work for cash donations, but what if the gift is not cash, but property or physical goods of some sort? In that case use language like this example:

"Thank you for your contribution of the one used refrigerator and one used stove that American Legion Auxiliary Unit #____ Department of North Carolina, a 501 (c)(19) not for profit organization, received on (date). No goods or services were provided in exchange for your contribution."