

STOCK RECEIPT SURVEY 2016
SAMPLE ACKNOWLEDGEMENT LANGUAGE
Advancement Support Concepts *amy@amyphilips.com*

1) Dear X and X, I would like to thank you for your recent gift of 56 shares of XOM received on 6/7/2016 to the Fund. ... X is a 501(c)(3). You did not receive any goods or services in whole or partial consideration of this gift. Please retain this receipt for your records.

2) June 17, 2016 Dear X and X, I would like to thank you for your recent gift of 56 shares of XOM received on 6/7/2016 to the Fund. ... X is a 501(c)(3). You did not receive any goods or services in whole or partial consideration of this gift. Please retain this receipt for your records.

3) "Thank you for your gift of X shares of Y stock. We have valued your gift for our own internal purposes at \$X,XXX as of MM/DD/YYYY. Please seek guidance from your tax advisor in determining your tax-deductible amount."

4) XYZ College has provided no goods or services in consideration for this contribution. The Gift Amount quoted above is believed to be an accurate calculation for the day your stock was transferred, but we do encourage you to consult with your financial adviser. This disclosure is made in compliance with Section 170 I.R.C.

5) December 14, 2015

Mr. and Mrs. XXXX
Street
City, ST ZIP

Dear first name and first name:

Welcome to the family of XYZ College donors! Thank you for your stock transfer of XXX shares of [name of stock], for a dedicated career counselor for our Special Program students, which also supports XYZ Campaign, the comprehensive campaign for XYZ College. By making this gift, you join the growing number of parents who care about the value of a XYZ education and help us provide the services that make XYZ such a special place.

It was a great pleasure meeting both of you earlier this month. I am delighted that [your daughter] has acclimated so well and is off to a strong start. As we discussed, the new career counselor position is an important step for and for our students. Your generous support will help to make it a reality, and we are very grateful. We are committed to honoring your generous investment in XYZ College and pledge to be excellent stewards of your philanthropy. On behalf of our faculty, staff, and—most importantly—our students, thank you for your support.

With warm regards,

XYZ President

P.S. Please retain this letter as your official tax receipt. XYZ College is a 501(c)(3) nonprofit organization and your contribution is tax-deductible to the extent allowed by law. No goods or services were provided in exchange for this donation.

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- 6) Date processed: <date>
Amount: For our internal purposes your gift has been valued at \$XXX
Credited to: <fund name>
This gift represents X shares of <stock name>. For tax purposes you will want to seek guidance from a tax professional in determining your deductible amount.

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- 7) The mean value of these shares of stock on that day was \$ 9,073.55, which is the amount we recognize as the value of your gift. While our calculation is based on the IRS methodology for determining the value of donated stock, please consult with your tax advisor regarding your tax deduction.

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- 8) June 22, 2016

«Gf_CnAdrSal_Addressee» «Gf_CnAdrPrf_Addrline1» «Gf_CnAdrPrf_Addrline2» «Gf_CnAdrPrf_City»,
«Gf_CnAdrPrf_State» «Gf_CnAdrPrf_ZIP»

Dear «Gf_CnAdrSal_Salutation»,

On behalf of all of the animals and staff here at Our Humanitarian Organization, thank you very much for your support! Every gift matters and we are particularly grateful for your thoughtful contribution of «Gf_Issr_nmbr_of_nits» share(s) of «Gf_Issuer» stock, received on «Gf_Date». On the date of transfer, the stock sold at a high of «Gf_AttrCat_1_01_Description» and a low of «Gf_AttrCat_2_01_Description», for a mean value of «Gf_Issuer_median_price». Based on this information, the mean value of your gift is «Gf_Amount». Please be aware that IRS regulations prohibit charitable organizations from assigning a monetary value to non-cash donations such as stock. Therefore, you should consult with your tax advisor to determine the tax consequences of your gift.

We are 100% donor-funded and all of our work is made possible through the generosity of our supporters. With the help of thousands of dedicated individuals like you we can:

[Inserted organization specific text bullets]

If you have any questions about your donation, please feel free to contact the Development Department via phone at [phone#] or email at [email]. Thank you again for your generous support in our efforts to save lives! Sincerely,

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- 9) Thank you for your recent gift of 500 shares of XYZ Oil and Gas stock and 200 shares of XXX Express stock to the ABC Foundation in support of the XYZ Fund. The value of these shares was calculated through an average of the high and low prices on November 5, as follows: High Low Average No. of Shares Total Value
XYZ Oil and Gas \$ 22.91 \$ 22.10 \$ 22.51 500 \$ 11,255.00 XXXX Express \$ 74.33 \$ 73.57 \$ 73.95 200 \$ 14,790.00 \$ 26,045.00
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- 10) We call the gift amount "calculated gift value" Advisory at the bottom reads:
The Private School Foundation values gifts of securities using IRS guidelines in determining the date when a gift is complete and in calculating the fair market value of the securities, based on the mean of the high and low share prices on the date on which the shares reached the school's account. Please note that this information is being provided to you for gift crediting purposes ONLY, and that you should consult with your tax advisor regarding the amount available for use as a charitable deduction. The Private School Foundation confirms that no goods or services were provided in exchange for this gift. Please retain this document for your records.
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- 11) *Our system pulls all donations recorded and sends tax receipts to all, regardless of the giving vehicle - I have not won the argument to do this differently. When stock gifts are identified (which is not often) I can send an acknowledgment, which reads:*

Dear Donor,

The Public Service Agency gratefully acknowledges receipt of your 16 shares of IBKC on July 30, 2015 designated as annual support for the Student Scholarship Campaign. Your generosity helps the Public Service Agency continue to improve lives through a focus on Youth Development, Healthy Living, and Social Responsibility.

Sincerely,

The Public Service Agency is a 501(c)(3) nonprofit organization and acknowledges that no goods or services were provided to you in return for your contribution. Please consult with your tax professional to determine the allowable deduction for your gift.

- 12) We have recently revised our letter to read as follows:

Dear «D45LrSalutation»:

On behalf of the entire Private University community, thank you for your generous gift of «LrSecShares» shares of «LrSecIssueName». Your donation will support the «LrLongDesigDescr1». Private calculates the fair market value of stock gifts based on the stock's mean value on the date received, in accordance with IRS regulations (IRS Pub. 561).

The stock was received in our account on «LtrcqDonorDate» and the mean value of «LrSecIssueName» on that date was «LrAckText1» «LrAckText2» «LrAckText3». This information is being provided to you for gift credit purposes only. For purposes of a charitable tax deduction, please consult with your financial advisor. Your contribution may be eligible for a matching gift from your employer - which may double or even triple the impact of your donation! For more information, please contact [phone and email]. You may also visit our website to confirm if your employer matches gifts: [MG website link]

We appreciate your contribution and the many opportunities it brings to the promise and potential of the students and the Private University community. Thank you.

- 13) On the date of transfer, June 10, 2016, the stock traded as follows: High: \$27.55 Low: \$27.29 Mean: \$27.42, for internal purposes your gift is credited at \$2,617.14

14) Please note that the values/dates are being used for our own internal gift crediting purposes. For tax-deduction calculations please seek guidance from your tax or financial adviser. Please keep it for your records. No goods or services were provided in exchange for this gift.

15) In accordance with Internal Revenue Service standards, we have internally valued your gift at \$XXX. This is based on the mean of the high and low prices for the date of receipt. This information is provided to you for gift credit purposes only. Please consult with your financial adviser to determine tax deductibility.

16) ****The following is included in the body of the letter.....*

"Thank you for your support of the ORG NAME with your gift of 200 shares of XYZ Stock on June 8, 2016. Your gift was quoted with a high of \$401.06 and low of \$406.558 for a total value of \$81,311.71. We have valued your stock for internal purposes and applied the value toward your ORG NAME pledge of \$100,000; for tax purposes you will want to seek guidance from a tax professional in determining your deductible amount."

****we also include any benefit values or state that no goods or services were received in exchange for the gift in the footer of the letter/receipt.*

17) Date

Name
Spouse Name
Address
Address2

Dear < Informal Salutation>,

Thank you for your recent contribution to Private University. We are grateful for the support of our alumni, parents and friends who help us provide an enriching academic experience for our students and faculty. Your support is critical, and its impact can be found in the programs, facilities and people that make Private a special place. By supporting the teaching and research of our nationally-recognized faculty, strategic facility improvements, rich co-curricular experiences, and generous financial aid for our award-winning students, you have invested in the legacy of excellence that has shaped our region for nearly 200 years. Thank you for helping future generations.

Sincerely,

Below, please find the details of your gift. Please save this letter as your gift receipt and verification that Private University has not provided any goods or services in exchange for your gift.

Receipt #: <receipt no>

Description: <number of units> shares of <Issuer> received by Private University on <gift date>

Designation(s): <Fund Name>

- 18) Our acknowledgment letter indicates only the number and type of shares. We include a copy of the internal valuation form we use, which indicates the dollar amount like so:

VALUATION (for the University's internal purposes only) #VALUE!

and has this footer:

Note: Please consult your tax advisor regarding the value and deductibility of your gift of securities.

- 19) The Internal Revenue Service requires only that we acknowledge receipt of your contribution as described above. Your tax advisor can assist you in determining the value of your contribution for tax purposes. However, to the extent it may be useful to you for planning purposes and determining any additional record-keeping or filing requirements you may have, we valued your contribution for our internal accounting purposes as follows: Using the sources available to us, we calculated the mean stock price on Monday, June 6, 2016 to be \$_____ per share (based on a high of \$_____ and a low of \$_____), making the value of the gift for _____ of shares to be \$_____. (This is in our thank you letter. We do not issue a "receipt" for a stock gift.)
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- 20) *{Our official gift receipt for any asset other than cash simply describes the asset transferred (e.g., 30 shares of Apple Inc.) and the date on which it was received. In a case (and only in such a case, not as a matter of course) where a donor has contributed publicly traded securities, it is OK to send the donor the suggested language below. This language should only be used when the donor specifically requests a value for the stock received, and should always include the disclaimer language in the second sentence.}*

Thank you for your gift of X shares of Y stock, which we have valued for our internal purposes only at \$Z as of MM/DD/YYYY. For tax purposes, you will want to seek guidance from a tax professional in determining your deductible amount.

- 21) Thank you for your recent gift of stock to xxxxxxxxxxxx documented below. Contributions to Higher Ed Institution, a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code, are deductible to the extent that they exceed the value of the goods and services Higher Ed Institution provides in return. No goods or services were provided in exchange for this donation. For internal gift crediting purposes only, and in accordance with IRS regulations, Higher Ed Institution calculates the fair market value of stock gifts based on the average value per share on the date received. Please consult your advisor about how the tax rules apply to your contribution.

Our tax ID # is ##-#####.

Description of Gift: «ACK_GIFT_COMMENT»

Processed on: «ACK_GIFT_DATE»

Recognition Value: \$«ACK_GIFT_AMOUNT» (based on the average per share value of \$«ACK_GIFT_COMMENT») Purpose: «ACK_GIFT_DESIGNATION»

- 22) Your gift for internal purposes was recorded as the mean value of \$102.23 (High \$102.96/ Low \$101.50 per Yahoo Finance) for a gift credit of \$2,555.75. Then on the bottom of the receipt we also add the statement: Thank you for your xx shares of Motorola Solutions (MSI) stock. Please consult your tax advisor for gift valuation.

23) Thank you for your donation of [#] shares of [company name] stock, which we have valued for our internal purposes at \$X as of MM/DD/YY

24) On behalf of the students, faculty and staff of XYZ University, thank you for your generous gift of _____ shares of _____ stock to support our mission of educational excellence. We sincerely appreciate your contribution that truly makes a difference in serving our goal of educating students. This letter may serve as your receipt for purposes of claiming an income tax charitable deduction if you choose to do so. We acknowledge that you received no goods or services in exchange for this gift. The federal government encourages your generosity by allowing you to deduct your gifts on your income tax return, subject to a deduction limit of 30% of your Adjusted Gross Income. You may claim your deduction for the year of the gift plus you may carry-over excess deduction for up to five more years. As you may know, you are to complete and file IRS Form 8283 with your income tax return if the value of all your non-cash gifts in the calendar year exceeds \$500.00. A gift of publicly traded stock may be reported by completing the front, or side A, of Form 8283. Your deduction is calculated using the average of the high and low values on the date of transfer. If your stock is wire transferred from your brokerage account to our account, the transfer is effective on the date the stock enters our account. We have enclosed a copy of IRS Form 8283 and hope this will be helpful to you and your advisor in preparing your tax return. We suggest that you check the IRS's latest forms and instructions for any last minute changes before filing your income tax return. Form 8283 and the instructions may be read and printed from www.irs.gov. For your information, we have recorded your gift in our records as having a value on _____, 2016 of \$_____. This value equals the number of shares of donated stock multiplied by the average of the high and low stock values on the date of donation. Please consult your accountant or other financial advisors to confirm the actual dollar amount of your gift for purposes of claiming your income tax charitable deduction. Per your instructions, we have allocated your gift as follows: \$_____ to the _____ (fund #_____).

25) Thank you for your generous gift of 255 shares of _____ stock to the 2015-2016 Annual Fund on June _____; (for recognition purposes we have credited you \$_____.) I want to express our sincere gratitude to you for continuing your outstanding support of our College.

26) XX shares of John Smith, Inc. which we have valued internally at \$xx.xx

27) We received 4.0 shares of Facebook Inc. (FB) stock on 12/4/2015. In accordance with IRS regulations, the Public Service Foundation values publicly traded securities based on the average of the high-low trading values per share on the date received. This value is for gift crediting and recognition; please consult your tax advisor about how the IRS rules apply to your contribution. You may need to file IRS form 8283 in order to claim a deduction.

Donor ID #: «ACCOUNT»

Gift Date: «GIFT_DATE» Gift Received: 4.0 shares of Facebook Inc. (FB)

Day's High value:

Day's Low value:

Thank you gift(s) selected: «PREMIUM_1_DESCRIPTION» «PREMIUM_2_DESCRIPTION»

«PREMIUM_3_DESCRIPTION»

Fair Market Value: \$field

The IRS stipulates that a charitable gift is deductible only to the extent that it exceeds the fair market value of any thank you gifts you receive. This contribution has been accepted as a voluntary, irrevocable gift to the Public Service Foundation.

28) The stock value noted above is the average price per share on the date received by ORG NAME. This gift may not be fully deductible from your taxes. Your tax advisor will be able to help you determine allowable charitable tax deductions. If you have any questions about the tax treatment of this gift, please contact your tax advisor.

29) For your records, the fifty (50) shares of SRE stock you donated on May 19th had a high of \$103.14 and a low of \$101.17. Based on the midpoint of \$102.16, the recognition value of your stock gift is \$5,108.00. For purposes of a charitable tax deduction, please consult with your financial adviser. You may report that you received no goods or services as a result of making this gift to our Healthcare Organization.

30) We accepted your XX shares of XX stock on DATE the date of delivery, at a value of \$XX.XXX per share. This valuation is for the College's internal purposes only, and is the median between the high and the low for trades on that date. Therefore, the total value of your shares, for our internal purposes, is \$XXXX. For tax purposes, please seek guidance from a tax professional in determining your deductible amount.

31) Date Received: Stock Detail: 195 shares XYZ Gift Amount: \$15,000 to ABC Fund Total Tax Deductible Amount: Receipt #: 9 Gift amount represents the value of your stock gift made to the school on the date received, valued at the mean trading price (\$XX.XX) of the stock on that date.

32) Thank you for your gift of XX shares of ABC Stock to our College. We have receipted your gift to the XX Fund. If this does not accurately reflect your intentions, please let me know. The IRS requires that on your receipt we state only the name of the security and the number of shares. The date on your receipt reflects the date your gift was processed and does not imply the date your gift was made. We have, however, enclosed a printout from internet resources for Month XX, 2016, which the College uses to value gifts of securities for our internal purposes. Based on the high and low of that day, the average price per share was \$xx.xx. While we have noted a value as of that date, based on our best interpretation of IRS guidelines, we encourage you to consult with your tax advisor. The determination of the contribution date is your decision.

33) Thank you for your gift of {# of shares} shares of {stock type} stock and {# of shares} shares of {stock type} stock to the {designation}. Your generosity affords students opportunities to maximize their potential. Please consult your tax professional to determine the proper tax deductible value of this contribution.

34) On behalf of <> and its Board of Directors, thank you for your kind gift. Your contribution to the Annual Fund provides essential support to <>, helping us to connect people and plants to improve communities. ... Enclosed, you will find your membership cards. Thank you again for your generous support. Please know that your donation is greatly valued by our garden members, staff, and volunteers. We look forward to seeing you soon!

Sincerely,

Tax Receipt Amount of gift 15 shares iShares S&P Mid-Cap (IJK)

Date 5/26/2016

If you or your spouse are employed by or serve on a board for a matching gift company, your gift may be increased. Matching gift forms are usually available from the participating company's personnel office.

RECEIPT: Gifts to <>, a 501(c)(3) organization, are tax-deductible as permitted by law. No goods or services have been provided in exchange for this gift. Please retain this letter, which functions as your receipt as described by the IRS.

35) ... Thank you for your gift of _____ shares of _____ (____), received on «receipt_date1». Your gift was allocated to the «LONG_NAME». In accordance with IRS rules, Private University affirms that no goods or services were provided in consideration of your gift. Please keep this letter as a receipt for your tax purposes. For internal purposes, we valued your gift with a fair market value of «bg_gift_amount», (High \$, Low \$, Mean\$)...

36) For gifts of securities, the "Gift Value" shown is the value assigned to the transfer for purposes of recording the gift, which may differ from the amount reportable as a charitable deduction.

37) «Addressee»
«Organization_Name»
«Address_line_1»
«Address_line_2»
«City», «State» «ZIP_Code»
Gift Amount: «Amount»
Date Received: «Gift_date»
Tax-deductible Portion: «Receipt_amount»
Stock Details: Issuer: «Stock_Name_1» Shares: «Shares_Received_1»
High: «High_1»
Low: «Low_1»
Mean: «Mean_1»
Designation/ Purpose: «Fund_description_1» «Event_Name_1» «Tribute_1»: «Honor Memorial_Name_1»