POLICY STATEMENT

In recent years, Congress has increased the reporting requirements for entities that accept charitable donations-like Notre Dame-and their donors. Please be aware of the following issues related to contributions received by the University or any related entity¹, and alert those who report to you as well:

Acknowledgment Requirements

Contributions of any amount will not be allowed as a charitable contribution deduction on the donor’s federal income tax return unless the donor has a contemporaneous receipt from the charity acknowledging the contribution. The Internal Revenue Service requires certain information in the acknowledgment, including the name of qualified charity, the amount of cash or a description of the property contributed, and a statement that no goods or services were provided in return for the gift.

For contributors who receive goods or services in return for their donation, tax law states that “charities are required to advise donors of the value of goods and/or services provided to a donor making a payment in excess of $75.” For example, if you hold a fund raising dinner for $100 per plate, you must inform the donor of the value of the meal provided. The donor may only deduct the net contribution (total contribution less goods or services received) on their income tax return.

Gifts received by any Notre Dame Department, Center, Institute or other related entity are to be processed through the Development Office, regardless of how the gift will be spent. In other words, if the donor is recognizing a charitable donation to Notre Dame, Development must be informed of the gift. Should your department receive a gift, please report it to Development on the Gift Routing Form (attached). Since the Development Office’s acknowledgment conforms to IRS guidelines, they will acknowledge all contributions-regardless of the amount.

¹ The IRS considers "Notre Dame" to include any entity that falls under the Notre Dame umbrella and uses the University's tax identification number as its own. For example, student groups, clubs, and service organizations are included as part of Notre Dame.
We understand that some contributions received by campus units, particularly gifts of property, are not communicated to Development. If Development is not informed of a gift, there is no mechanism to ensure that the contributor will receive appropriate contemporaneous acknowledgment of the contribution as required by the IRS. Without this acknowledgment prior to the donor filing their tax return, the donor is not eligible for a charitable contribution deduction on their income tax return.

**Form 990 Listing of Contributors**

Development also produces the detailed listing of contributions received by the University, which is submitted to the IRS as part of the University’s annual Form 990 filing. This list is produced directly from the Development database. If Development is not informed of a gift, it will not be included in the database and thus, it will not be considered for inclusion in the Form 990.

The Form 990 and its supporting documentation is used by the IRS on a test basis to verify charitable contributions reported by individuals on their federal income tax returns. If gift information is not reported to Development, it will not be included in the 990 report and could create a problem for donors.

It is important to the University and our donors that all gifts (cash and property), regardless of the amount received by Notre Dame or any related entity, be reported to the Development Office. This is the best way to ensure our donors have no conflicts with the IRS concerning their Notre Dame donations. Development will acknowledge your gifts for you, or if you prefer, assist you in making sure all IRS requirements are addressed in your acknowledgment. Development can also assist in valuing gifts of property for internal recording purposes.

A copy of the Gift Routing Form follows, and is also available from the Development Office. If you have any questions, please contact Carol Hennion, Director of Development Information Services at 631-5150, or me. Thank you for your help.

**PLEASE BE SURE TO COMMUNICATE THESE REQUIREMENTS TO YOUR STAFF**
UNIVERSITY OF NOTRE DAME  
GIFT ROUTING FORM  
Attention: Development Office, 1100 Grace Hall  

(No cover memorandum or letter need be sent with this form)  

Department/Institute: ____________________________________________ 

Source of Gift: ____________________________________________________ 

Amount, or Description of Property: __________________________________ 

Date Received: ____________________________________________________ 

Donor’s Restrictions (attach copy of donor letter): ________________________ 

Proposed Use by Recipient: _________________________________________ 

Proposed Restricted Account Number: ________________________________ 

New Restricted Account Needed? Yes__________ No__________ 

Account Administrator for New Restricted Account ________________________ 

Please enclose a copy of the acknowledgment letter sent to the donor. If the gift has not been acknowledged, or if you prefer Development to acknowledge, please document below: 

Originator of this Form: _____________________________________________ Date ________ 

Signatures: 

Chair/Dept. Head: __________________________________________________ Date ________ 

Comments: 

Dean/Vice President ____________________________________________ Date ________ 

Comments: 

University Relations Comment: ____________________________________________________________________

Charitable Contribution Acknowledgement