

Lake Roland Nature Council Donation and Recognition Reporting Guidelines

1) Lake Roland Nature Council Memberships:

- a. An e-mailed statement will be sent to each member to the e-mail address of record to reflect the level of membership the member has selected; and to reflect an active membership status. Memberships are calendar year based.
- b. If a donation is included above and beyond the membership level selection, the donation will be reflected and included in an e-mailed statement sent to the member.
- c. Member benefits:
 - i. Discounts on programs.
 - ii. Early registration for programs before the program is opened to the general- public for registration.

2) Paw Point Dog Park Memberships:

- a. An e-mailed statement will be sent to each member to the e-mail address of record to reflect an active membership status. Memberships are calendar year based.
- b. If a donation is included above and beyond the membership, the donation will be reflected and included in an e-mailed statement sent to the member.
- c. Member benefits:
 - i. Access to the Paw Point Dog Park.

3) Donations made via the Lake Roland Nature Council PayPal payment portal:

- a. All donations made via the PayPal payment portal will be acknowledged via an e-mailed receipt from PayPal reflecting the donation amount.

4) Donations made via cash, check, PayPal or as part of membership enrollment application:

- a. Donations in the amount of \$250, or more, will be acknowledged via a formal donation acknowledgement letter from the Lake Roland Nature Council.
- b. Donation acknowledgement letters from the Lake Roland Nature Council will be provided upon request for donations of \$249 or less.
- c. Donations made in the honor of others, both the donor and the individual(s) that are being honored will receive a formal donation acknowledgement letter from the Lake Roland Nature Council independent of donation amount.

5) Donation acknowledgement letter guideline exception:

- a. Donation acknowledgement letters from the Lake Roland Nature Council will be provided spontaneously without request for donations from \$50 to \$249 if volunteer capacity on the Lake Roland Nature Council Board permits this activity.

The Lake Roland Nature Council, an approved 501c3 non-profit Federal ID#45-1462130, does not offer tax advice to their members or donors. Such tax matters need to be addressed between the member or donor and their tax advisor. In addition, the Lake Roland Nature Council does not provide tax guidance as to the deductibility of any or all organization memberships levels or the imputed value of member benefits that are offered to members in good standing. IRS regulations place the responsibility on donors to make sure they have a written gift acknowledgment "*for any single contribution of \$250 or more.*" There is no legal requirement for gift acknowledgments for contributions of less than \$250 unless the donor receives *something of value* in return for the gift, which triggers special rules for "[quid pro quo](#)" contributions. For more background, see [IRS Publication 1771](#) - Charitable Contributions: Substantiation and Disclosure Requirements