



# Non-cash/In-Kind Contribution Guidelines

## What is a Non-Cash Contribution?

A “non-cash contribution” is a voluntary transfer of a tangible item to the Preeclampsia Foundation, transferred without expectation of return. “Without expectation of return” means that nothing of value (i.e. press coverage, sponsor recognition, etc.) is expected in exchange for the gift, though you can of course offer such benefits. For example, contributions of water bottles, fruit, bagels, printing materials like paper, etc. count as non-cash.

The responsibility of obtaining a tax deduction form for the non-cash contribution is upon the donor, not the walk coordinator, which requires the donor to determine the contribution’s value in a timely fashion, after which the Preeclampsia Foundation will provide a letter of acknowledgement.

## What is an In-Kind Contribution?

An “in-kind contribution” is a service (NOT a tangible item) which is provided by a donor to the Preeclampsia Foundation and is therefore NOT eligible for a donation receipt for a contribution of services, as services are not property. For example, face painting, DJ services, graphic design services, etc. count as in-kind services, not as non-cash contribution because they are services, not items.

The donor of these services must invoice the Preeclampsia Foundation for the value of the services provided then reflect “less donated services” on the invoice with a “zero balance due.” Once the value of the donated service has been provided by the donor, the Preeclampsia Foundation can provide a letter of acknowledgement.

## Guidelines

All in-kind and non-cash contributions should be reported using the in-kind/non-cash sponsorship form on page two. In general, a non-profit organization does NOT place a value on what is donated, either in-kind or non-cash, as that is the responsibility of the donor, but does maintain a record of what has been donated and the stated values. A non-cash or in-kind contribution MAY be tax-deductible, depending on the donor’s particular tax situation, but should be determined by the donor’s tax consultant.

For an in-kind contribution in excess of \$5000, the Preeclampsia Foundation must complete certain IRS reporting procedures after receiving the contribution. Therefore, the needs, cost and implication of accepting or refusing services exceeding a value of \$5,000 are to be reviewed by the Foundation’s Executive Director as well as related committees or task forces, including consultation with the Foundation’s accounting firm, and therefore must be submitted for approval to Director of Operations Angela Little at [angela.little@preeclampsia.org](mailto:angela.little@preeclampsia.org).

Up to 100% of your contribution could be tax deductible. Please check with your tax consultant for details.

The Preeclampsia Foundation is a 501(c)(3) nonprofit organization. Tax ID 91-2073087.



## Non-Cash/In-Kind Contribution Form

Thank you for your non-cash or in-kind contribution to the Preeclampsia Foundation. Please complete the following information so we may accurately process your commitment and issue a receipt where applicable.

Walk Location (if applicable): \_\_\_\_\_

Company/Individual Name: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Telephone: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Email: \_\_\_\_\_

Signature: \_\_\_\_\_

### Contribution Information:

In-Kind Contribution

Non-cash Contribution

### Description of Contribution:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Estimated Value: \_\_\_\_\_

## Thank You for Your Contribution!

By signing this form, you are committing to supply the non-cash or in-kind contribution as noted on this form by the date of this fundraising event (Local Fundraiser or *Promise Walk for Preeclampsia™*).

Please coordinate with your local event or walk coordinator to assure that your contribution will be made available according to their pre-set event or *Promise Walk* schedule.

For more information about the Preeclampsia Foundation and the *Promise Walk for Preeclampsia™*, please visit [www.preeclampsia.org](http://www.preeclampsia.org) and [www.promisewalk.org](http://www.promisewalk.org).

Preeclampsia Foundation Federal Tax ID#: 91-2073087

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