

IRS DONATION INFORMATION

EIN 84-2794397

California Chaplain Corps (CCC) wants to assure sponsors and donors that contributions made to CCC are tax-deductible and maintains its **official 501(c)(3) tax-exempt nonprofit status** and provide proper **written substantiation** for all donations. California Chaplain Corps (CCC) has incorporated the following:

1. Maintain Official Tax-Exempt Status (EIN 84-2794397)

- **Obtain a Determination Letter:** Most organizations eligible to receive tax-deductible contributions (under section 501(c)(3) of the IRS code) receive a formal determination letter from the IRS. This letter is the official recognition of your status.
- **Stay Compliant with Filings:** Ensure you file your annual IRS Form 990, 990-EZ, or 990-N (e-Postcard) on time. Failure to file for three consecutive years results in automatic revocation of tax-exempt status.

2. Provide Proper Substantiation and Documentation

While the IRS requires donors to substantiate contributions, charities are responsible for providing written acknowledgments. It is recommended to send acknowledgments for all gifts. For single contributions of \$250 or more, a donor needs a contemporaneous written acknowledgment from your organization, typically by the date they file their tax return. This acknowledgment must include your organization's name, the amount of cash or description of non-cash contributions, and a statement about any goods or services provided in return. If goods or services were provided (a "quid pro quo" contribution), the acknowledgment must describe and estimate their value and state that the deductible amount is the excess of the contribution over the value of the benefit received.

3. Handle Corporate Sponsorships Correctly

To ensure corporate sponsorships are tax-free "qualified sponsorship payments," avoid providing "substantial return benefits" that resemble advertising. You can recognize sponsors by displaying their name, logo, and general contact information. However, avoid providing benefits like exclusivity, links to sales pages, or making payments contingent on attendance, as these can make the payment taxable income for the nonprofit and potentially not fully deductible for the sponsor.

4. Candid / GuideStar (primarily an information source providing searchable database of nonprofits) Earned the highest tier – Platinum Seal of Transparency to offer donors the vital information they need to support CCC with confidence. (next page)