

WAC 256-30-120 Acknowledgment—Receipt for gifts. On delivery of any contribution, the society is encouraged to provide a written acknowledgment of the receipt of a gift. For gifts in the amount of two hundred fifty dollars or more, the society shall provide the donor with a contemporaneous written acknowledgment; either paper or electronic document is acceptable. The acknowledgment will include:

- (1) The organization's name;
- (2) The name of the donor(s);
- (3) An expression of gratitude;
- (4) A description indicating receipt of a cash contribution and the amount of the contribution; a description of real or personal property (noncash) contributions and the value; a description of the deferred gift or insurance and the value; and/or a description of in-kind services provided;
- (5) A statement that no goods or services were provided by the society in return for the contribution, if that was the case; and
- (6) A description and good faith estimate of the value of goods or services, if any, that the society provided in return for the contribution.

The society will make an effort to issue the acknowledgment within thirty calendar days of the contribution, and no later than January 31st of the year following the donation. A copy of the written acknowledgment needs to be maintained by the society consistent with state records retention and Internal Revenue Code requirements.

[Statutory Authority: Chapter 27.34 RCW, RCW 42.56.040, 27.34.070, and 43.21C.120. WSR 17-07-057, § 256-30-120, filed 3/11/17, effective 4/11/17.]