We’re so grateful for your partnership with us in sharing God’s heart for the world! When you’re fundraising on behalf of World Vision, we ask that you be aware of and take into consideration the regulations and recommendations outlined below.

This document provides guidance but doesn’t cover every aspect of volunteer fundraising. We always recommend consulting with your World Vision representative prior to planning a fundraiser.

REGULATIONS FOR CLAIMING A TAX DEDUCTION

Donors can only claim tax deductions for a cash, check, or other monetary contribution if they keep a record of the contribution either in a bank document (such as a canceled check or credit card statement) or a written communication from the charity (such as a receipt or letter). For any donation over $250, the donor must have the written acknowledgement from the charity, including the name of the charity and the date and amount of the contribution.

For donors to get charitable receipts from World Vision (required for tax purposes), checks must be made out to World Vision, Inc. and sent to:

World Vision
P.O. Box 9716
MS 110
Federal Way, WA 98063-9716

If the donation is made through World Vision’s online peer-to-peer fundraising platform, the donor will get a digital receipt directly from World Vision.

World Vision cannot provide receipts for donations made to other partner organizations. The donor should request receipts from the organization they contributed to.

QUID PRO QUO: GOODS OR SERVICES PROVIDED BY WORLD VISION

A contribution made by a donor in exchange for goods or services is known as a quid pro quo donation.

In these cases, donors may only deduct the amount of their contribution that exceeds the fair market value of the goods or services they received from the organization in return for their contribution.

The IRS requires World Vision to provide the donor with a written disclosure statement, informing the donor that the amount deductible for federal income tax purposes is limited to the amount of money (and the fair market value of property other than money) that exceeds the value of the goods or services. The disclosure must also give the donor a good faith estimate of the fair market value of the goods or services. This disclosure must be given to any donor who makes a total payment exceeding $75 that is partly a contribution and partly for goods and/or services provided by the organization.

QUID PRO QUO: AN EXAMPLE (goods)

A donor gives a charity $100 and receives a concert ticket worth $40. This donor can only claim a tax deduction of $60. Because the donor’s total donation is more than $75, the charity must give the donor a disclosure statement that includes the tax deductibility guidelines and the fair market value of the concert ticket, even though the deductible amount is under $75.
A penalty is imposed on charities that do not meet the written disclosure requirement ($10 per contribution, not to exceed $5,000 per fundraising event or mailing). World Vision must be notified of the details for all quid pro quo contributions so we can properly receipt these donors in accordance with IRS requirements.

**QUID PRO QUO: EXCHANGE TRANSACTIONS**

If the goods or services provided to a donor or donors are of greater value than their donation, or are in direct exchange for a donation, it may be best for the person providing the goods or services to collect the donations in his or her name and submit them as a single donation from the service provider.

**EXCHANGE TRANSACTIONS: AN EXAMPLE (services)**

Susan, a medical service provider, gives free services to patients who donate to World Vision, asking that they give World Vision the amount they would have paid her. In this case, her patients aren’t actually making a donation. They’re giving a gift in exchange for services, which means their gift isn’t tax-deductible. Susan should instead collect payment as usual from her patients and then contribute in her own name to World Vision. When she does so, her contribution is tax-deductible to the extent allowed by law.

**NON-TAX-DEDUCTIBLE CONTRIBUTIONS**

Some contributions are not deductible, either fully or in part. These include:

- A contribution to a specific individual
- A contribution to an organization that is not tax-exempt under section 501(c)(3) of the Internal Revenue Code
- The part of a contribution from which you receive, or expect to receive, a benefit
- The value of your time or services
- Your personal expenses

**FUNDRAISING EVENTS OFFERING PRIZES, GIVEAWAYS, OR RAFFLES**

There are unique tax receipting requirements for fundraising events like auctions, sports tournaments, and other events that involve prizes, giveaways, and/or raffles.

Please consult the World Vision Finance Team prior to planning any such event. You can reach them at financehelpdeskwvus@wvi.org or 253.815.3200.

If you have any questions, your World Vision representative would be happy to help!