

Tax Deductibility of Wild Ones Membership Dues

IRS Publication 78 states that Wild Ones donors can deduct their contributions because we are a corporation organized or created in or under the laws of the USA solely for the purpose of educating the public

IRS Publication 1771, Charitable Contributions - Substantiation and Disclosure Requirements, explains the federal tax law for organizations that receive tax-deductible charitable contributions. IRS Publication 526 *Charitable Contributions* covers information for organizations qualified to receive charitable contributions.

All acknowledgments must be received by the donor no later than the date they actually file federal income taxes.

Membership Benefits Exception

An annual membership benefit is also considered to be insubstantial if it is provided in exchange for an annual payment of \$75 or less and consists of annual recurring rights or privileges, such as:

1. Free or discounted admissions to Wild Ones facilities or events
2. Discounts on purchases from Wild Ones gift shop
3. Free or discounted parking
4. Free or discounted admission to member-only events sponsored by Wild Ones, where a per person cost (not including overhead) is within the "low-cost articles" limits

Further information can be found at www.irs.gov:

IRS Code Section 170(f)(8)

Income Tax Regulation 1.170AA-13(f)

IRS Code Section 513(h)(2)

IRS Code Section 6115

Income Tax Regulation 1.6115-1

IRS Code Section 6714

Contemporaneous Written

Acknowledgments

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Low-Cost Article Rules

Written Disclosure Statements

Written Disclosure Statements

Penalty Rules

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