



Charitable Deduction rules

Feral Fixers, NFP is a non-profit organization (EIN# 13-4364615) that has been granted a 501(c)(3) exemption by the US Federal government. What that means is that, in general, direct donations to Feral Fixers for use in our programs are eligible for tax deduction status when you file your income tax return.

But the “devil is in the details” as they say and this write-up is an attempt to explain, in understandable terms, what the rules are, as far as Feral Fixers is concerned.

There are two types of donations you can make to Feral Fixers (or any 501(c)(3) organization); cash and in-kind donations.

- If you make a cash donation to Feral Fixers, be it by writing us a check or money order or donating via PayPal or giving us actual cash, the full value of that donation can be declared on your tax return. Note that to be eligible for this year’s (2015) tax return, we must have the cash in our hands no later than 12/31 or the PayPal donation has to be made no later than 12/31 or the check that you write must be dated no later than 12/31 and, if mailed to us, must be postmarked no later than 12/31. You will receive a letter from Feral Fixers in January of the following year summarizing of all your cash donations to Feral Fixers in the previous year and you can use this letter as proof of your cash donations to Feral Fixers.
- If you donate a tangible item to Feral Fixers which we will use in our “normal course of business” (trapping, neutering, returning cats), this is considered an “in-kind” donation to Feral Fixers and you are responsible for valuing the item if you want it to be eligible for a tax donation. Feral Fixers cannot legally value in-kind donations and so the burden of proof is on you to determine “fair market value” of these items (there are numerous websites available which will help you do so). If you value this item at \$250 or greater, you can request a statement from Feral Fixers about this donation. The statement we provide will acknowledge and describe your donation and also note that “no goods or services were given in exchange for the donation” but it will NOT provide a value for the donation.
- If you donate a tangible item to FF which is targeted towards us re-selling it in one of our Silent Auctions or similar events, your charitable tax deduction is limited to your tax basis in the contributed property rather than the property’s fair market value. Please see (www.irs.gov/Charities-&-Non-Profits/Charitable-Organizations/Charity-Auctions) or consult your tax advisor if you have further questions. Although the fair market value of the property donated is not relevant to your charitable tax deduction amount, we may ask you, as the donor of the property, your estimation of the item’s fair market value so that we can then a) set it as the starting value for the auction and b) provide a donation acknowledgement for any amount paid above and beyond the fair market value.



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There are other ways in which you can help Feral Fixers but, in general, participating in these programs does not provide something which can be eligible for a tax deduction for you.

If you participate in a program which then donates a portion of its proceeds to Feral Fixers, the amount of money you spend in that program IS NOT eligible for a tax deduction. For example, if you purchase something via the Amazon Smile website and you have designated Feral Fixers as your “Designated Charity”, Amazon Smile will send a donation to Feral Fixers based on your purchase. However, Amazon Smile is eligible for a tax deduction on this, not you. Below is a list of these types of programs which Feral Fixers participates in.

- Amazon Smile “Designated Charity” program
- PayPal “101%” program
- ResQWalk
- WoofTrax
- ebay “Charity of Choice” program

If you purchase any Feral Fixers products, either from our website or at one of our Event Boutique’s, these purchases are NOT eligible for a tax deduction.

With the exception of the annual Wine & Whiskers Fundraiser, if you purchase a ticket for a Feral Fixers event, the ticket purchase is NOT eligible for a tax deduction. This is true whether you attend the event or not. For the Wine & Whiskers Fundraiser where the ticket prices are \$50, \$20 of that amount IS allowed as a tax deduction and will be included in the year-end tax donation letter Feral Fixers sends you.

If you purchase a raffle ticket at one of our events, it is NOT eligible for a tax deduction. Note that it MAY be eligible for a ‘gambling loss’ deduction, but you will need to check with the specific IRS rules governing this (or your accountant).

If you are the winning bidder for one of our Silent Auction items, you may be eligible for a charitable tax deduction. However, this will only be for the amount above and beyond the Starting bid amount for the item (which is set at the “fair market value” for the item). This donated amount (if any) will be included in the total given in your yearly Deduction Acknowledgement letter from Feral Fixers.

Finally, if you adopt a cat from us, the Adoption Fee you pay is NOT tax deductible. The essence of a donation is that you receive “no goods or services” for the donation and, obviously, if you adopt a cat from us, you have received, well, a cat. If you donate money above and beyond the Adoption Fee, then that amount IS eligible for a Tax donation.

The IRS has published a document about charitable donations which may more fully answer questions you might have. You can access it here: www.irs.gov/pub/irs-pdf/p1771.pdf.

If you still have any questions about this, please contact us at info@feralfixers.org. Thank you for your support!