



**Girl Scouts of North-Central Alabama**  
**7705 N Lake Dr**  
**Trussville AL 35173-1880**  
**IRS 501(c) 3      Tax Exempt Number: 63 - 0288834**

**IN-KIND CONTRIBUTION FORM**

Event/Project: \_\_\_\_\_ Date of Contribution: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_

Description of Item(s) (include quantities): \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Estimated Fair Market Value:    Donation: \$ \_\_\_\_\_

Fair market value of any goods or services given to donor in return: \$ \_\_\_\_\_

Individual donor or company name: \_\_\_\_\_

Name of person to be thanked: \_\_\_\_\_

Organization: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Date Received: \_\_\_\_\_

GSNCA APPROVAL\*: \_\_\_\_\_ Date: \_\_\_\_\_

Processed Finance by: \_\_\_\_\_ Date: \_\_\_\_\_

Processed Fund Development by: \_\_\_\_\_ Date: \_\_\_\_\_

\*In accordance with gift in-kind policy letter. Original must be maintained by Finance/Development for audit purposes.



## **Policy and Procedures**

IN-KIND contributions must meet the standard charitable organization rules as outlined by the internal revenue service and accounting practices. Current standards require that contributed services be recognized and recorded. The following criteria must be met:

- (1) the contribution must be useful;
- (2) the service creates or enhances a non-financial asset;
- (3) the services require specialized skills and are provided by individuals with those skills.

Providing IN-KIND services and materials require review and approval in accordance with the GSNCA gift in-kind policy prior to acceptance. Only signed, approved contribution forms are acceptable as acknowledgement of in-kind goods or services.

## **Instructions for completing the IN-KIND CONTRIBUTION FORM:**

1. Provide specific project information related to the event being planned including date, city and county.
2. Provide detailed information related to the description of the item or service being contributed. For printing donations, include specific number of pages, packets or other items that are being considered. For other material items, include specific quantities being considered. No financial contributions to are considered in-kind support.
3. The Estimated Fair Market Value (FMV) must be completed by the donor. Girl Scouts of North-Central Alabama (GSNCA) cannot place a FMV amount or interpret the value of any non-financial donations.
4. Provide donor-benefit amounts being returned to the donor in exchange for their in-kind donation.
  - a. Example: A donor provided printing of 100 booklets for an Educational Conference and received a dinner at the event. The cost of the dinner must be itemized and recorded.
5. Provide information related to the donor including name, organization, address and other contact information.
6. Record the date received and your name.
7. Send the completed form to GSNCA fund development office for review and approval. A copy of the completed, approved form will be sent directly to the donor with a thank you letter, and one copy of all in-kind donation forms will be maintained at the GSNCA finance and fund development offices for audit purposes.
8. Contributions that cannot be accepted or fall outside the standard guidelines for acceptance will be rejected. A formal letter will be sent to the donor and a copy of the notice will be retained for our records.