



Corporate Office
1302 N Sherman Street
Allentown, PA 18109

MOWGLV.ORG
610.691.1030

Gift-in-Kind Contribution Receipt

To Be Completed by Employee:

Date of receipt of contribution:

Department accepting contribution:

Name of staff member accepting contribution:

Name of Donor:

Address of Donor:

Phone number of Donor:

Email of Donor:

Description of the gift (*attach copies of any additional information – photos, advertisements, manuals, etc. – that better describe the gift*):

To Be Completed by Donor:

Thank you so much for the in-kind donation that you contributed to MOWGLV. Please include fair market value, description of product/service, and date and sign the authorized signature section below.

Fair Market Value of the Product or Service:

Authorized Signature:

Any additional information or special instructions:

Please return form to:

Cori Rolón, Director of Development and Communications
610.419.6289 direct | 610.691.1030 office
corir@mowglv.org

Gift-in-Kind Contribution Instructions

Definition: Gifts in-kind are donations of tangible personal property and contributions of services made to a non-profit. Tangible gifts-in-kind include property that is voluntarily transferred by a donor to Meals on Wheels of the Greater Lehigh Valley without compensation. Examples of tangible in-kind gifts include toiletries, pet food, knitted gifts, and raffle baskets.

Gifts we accept: MOWGLV generally accepts new full-sized toiletries (16 oz or less, but not hotel-size), unopened and unexpired cat and dog food weighing less than 5 pounds, pens, tablets, new socks, new towels, lip balm, soap, knitted items, and gift baskets for raffle. Due to our specific menu designed by a nutritionist, we are unable to accept food donations of any kind.

Process: The donor and MOWGLV staff member completes the Gift-In-Kind Acceptance Form when the gift is given. The staff member cannot provide a fair market value. The staff member will provide a copy of the completed form to the donor and the Development Department.

Determining Fair Market Value: The fair value of a tangible asset can be determined by using the price you would pay on an open market for the goods. For example, if a donor gives a carton of printer/copy paper to an organization, the organization could obtain the price for a similar carton of paper from an office supply store to record the value of the contribution and related asset/expense.

Some donors provide discounted goods or services to an organization. One example is rent at a reduced rate. In this circumstance, the organization would record the difference between the market rate and the rental rate paid as contribution revenue and rent expense.

If the donation is under \$5000, the Fair Market Value is determined by the donor (not MOWGLV staff). If the in-kind donation is valued at \$5000 and above, only an authorized appraiser can complete the form.

Tax Advice: Please do not provide tax advice to donors. If a donor has a question, advise the donor to contact his/her tax consultant.

Gifts Not Helpful to Agency: MOWGLV is not required to accept all gifts. If the gift is something that would not be used by the agency (expired pet food, food for people, services we don't want, handmade crafts), staff members are empowered to explain we cannot accept the gift.