



DEPARTMENT OF CORRECTIONS



Receipt for Contribution/Donation Form

The State of Oregon Department of Corrections has received the item(s) shown below:

From: _____ Date: / ____ / ____

Purpose of donation: _____

Cash contribution in the sum of: \$ _____

Check No: _____ Amount: \$ _____

Contribution of personal property of the following descriptions and fair market values*:
(The donor is responsible for providing the value of items donated.)

*Attach additional sheets if needed

*For items valued above \$5,000, attach copy of independent appraisal provided by contributor

.....
 In exchange for your donation you received the item(s) show below:

Value: \$ _____

No goods or services of substantial value were provided in exchange for your contribution

Received by: _____
Print Name Signature

Division, Unit or Section: _____

General Instructions for Receipt for Contribution/Donation

- A. When donations of cash are received directly by the program area or institution, the Functional Unit Manager (FUM) or his/her designee shall immediately issue a receipt for the donation to the donor and deliver the receipt to the donor by hand or by mail. A copy of such receipt is to be included with the deposit that is sent to Central Accounting.
- B. When donations of cash are received at Central Accounting directly, Central Accounting shall mail a receipt to the donor.
- C. Donations of personal property shall be approved by the FUM prior to acceptance.
- D. Donations of real property shall be approved by the Director.
- E. Upon acceptance of a non-cash donation valued at \$5,000 or greater, the donor must provide at his/her own cost an independent appraisal of the property.
- F. A copy of all such donation receipts, appraisals, and any other supporting documentation shall be forwarded to Central Accounting.
- G. If a donation includes items that are considered controlled property per DOC policy 30.2.1, or includes items valued at \$5,000 or greater, the FUM shall forward a copy of the receipts, appraisals, and any other supporting documents to Property Control to properly tag and record the items into inventory.
- H. Donors who raise questions concerning the tax advantages of making donations should be instructed to consult their own tax advisor.
- I. Complete all sections of the form following the specific instructions below.
- J. Create an adequate number of copies.

Specific Instructions for Completion of Receipt

1. Complete the requested information including the name and address of the donor, the date, and the purpose of the donation. If no specific purpose is stated by the donor, enter notation: "General Donation to Oregon Department of Corrections."
2. Where applicable, indicate the cash contribution including amount and method of payment.
3. Where applicable, include a description and fair market value for any personal property, and a legal description and fair market value of any real property.
4. For property donated to the DOC valued at \$5,000 or greater, request a donor-provided written, independent appraisal.
5. Place a check mark in the appropriate box labeled:
 - a. In exchange for your donation you received the items shown below ; or
 - b. No goods or services of substantial value were provided in exchange for your contribution.
6. If the donor received items in exchange for their donation (see 4 above), include a description and good faith estimate of the value of any goods or services provided by the DOC.
7. Complete the departmental information including the FUM or his/her designee, location, and a signature.
8. Create an adequate number of copies.
9. Transmit the original receipt and supporting documentation to the donor by hand or mail.
10. Send donation and copy of receipt and any supporting documentation to Central Accounting and to Property Control if applicable.
11. Retain a copy for your records.