FREE CHECKLIST FOR NONPROFITS

2026 Donor Acknowledgment Letter Checklist

A free one-page checklist for nonprofits sending year-end acknowledgment letters.

- [ ] **Who it applies to:** any single gift of $250 or more, including gifts claimed under the new 2026 deduction for donors who don't itemize (up to $1,000 single / $2,000 joint, cash gifts only).
- [ ] **Every acknowledgment for a gift of $250 or more must include:**
  - The organization's name.
  - The amount of any cash contribution.
  - A description, but not the value, of any non-cash contribution.
  - A statement that no goods or services were provided, or a description and good-faith estimate of the value of what was provided.
  - If applicable, a statement that only intangible religious benefits were provided.
- [ ] **Sample sentences:**
  - *"No goods or services were provided in exchange for this contribution."*
  - Houses of worship, if nothing tangible was provided: *"No goods or services were provided in exchange for this contribution other than intangible religious benefits."*
- [ ] **Timing:** the donor must have the letter by the earlier of the date they file or the return due date, including extensions. Send in January. Email addressed to the donor is acceptable.
- [ ] **Gifts under $250:** no formal acknowledgment required, but the donor needs a bank record or written communication showing the charity's name, date and amount. Separate gifts under $250 are not added together. Payroll gifts count one deduction at a time (pay stub or W-2 plus pledge card).
- [ ] **Events and quid pro quo:** for payments over $75 where the donor receives something, disclose in writing that only the amount above the value received is deductible, with a good-faith estimate. Penalty $10 per contribution, up to $5,000 per event or mailing, unless reasonable cause.
- [ ] **Don't over-promise:** gifts to donor-advised funds and to supporting organizations do not qualify for the new non-itemizer deduction, and a DAF grant is not deductible by the donor.
- [ ] **Other checks:** annual summaries may cover several gifts (listing each date and amount is best practice); donated vehicles over $500 require Form 1098-C; state rules vary.

Sources

IRS Pub 1771: https://www.irs.gov/pub/irs-pdf/p1771.pdf
IRS Pub 6196: https://www.irs.gov/pub/irs-pdf/p6196.pdf
IRS Pub 526: https://www.irs.gov/publications/p526

General information, not tax advice. Confirm your acknowledgment practices with a qualified tax professional.
From DonateMate · donate-mate.com/resources/2026-acknowledgment-letter-checklist