

Planned Giving

Devises and bequests can be given to VA, and allow supporters to plan long-term gifts to help veterans. Contact the VAVS Program Manager at your nearest VA facility for more information.

Your Gift is Tax Deductible

Although VA is not a 501(c)(3) organization, the Internal Revenue Service authorizes that donations made to the VA are tax deductible according to the Federal Tax Code as "Donations to the United States", in the manner and to the extent allowable by law. **(NOTE: The Internal Revenue Service (IRS) has special rules regarding the tax deductibility of contributions of \$250 or more).**

The VA ensures that all contributions are used efficiently and responsibly. Donors should know that **100%** of every contribution goes directly to benefit veterans and their families.

Contact VAVS

If you are interested in making a donation to VA, or if you would like more information about how you can help support veterans, contact the Voluntary Service staff at a VA Health Care facility near you.

The VAVS staff can answer any questions, and provide information about specific veteran programs or projects at their local VA facility that need donor support.

You can also contact the National VAVS Office, or visit our website at:

VA Voluntary Service Office (10C2)
810 Vermont Avenue, NW
Washington, DC 20420
(202) 461-7300

www.va.gov/volunteer

Department of Veterans Affairs
Washington, D.C. 20420



OFFICIAL BUSINESS
Penalty for private use \$300

IB 10-214
P96231
February 2008

GUIDELINES FOR Gifts and Donations



Welcome

The Department of Veterans Affairs Voluntary Service (VAVS) manages the many gifts and donations provided by generous and caring donors wishing to support our Nation's veterans. VAVS volunteers, community and civic groups, corporations, veteran service organizations, and individuals are among the many contributors of monetary and in-kind donations to VA.

There are nearly as many ways for donors to support veterans as there are ways to volunteer serving veterans. The generosity of our donors provides supplemental resources necessary to support a variety of programs and services for veterans and their families, that otherwise would not be available.

Through financial contributions to VA, you enable us to purchase the most urgently needed items that directly help support veteran programs such as: transportation services; social service assistance; recreation programs and activities; temporary lodging for families of veterans recovering in a health care facility; rehabilitation equipment; homeless veterans services; comfort items; holiday gifts; phone cards; or provide other assistance as needed.

Benefits of Giving

When you give to VA, you are making a positive difference in a veteran's life. Your support can help us to better serve veterans, and provide the resources that will help to improve the lives of our Nation's ill and disabled veterans. We invite you to learn more about the ways you can help by giving to VA, or by volunteering. You will experience the satisfaction that comes from selflessly giving to those who gave of themselves to serve our country and defend our freedom.

To Make A Donation

- Make checks payable to the VA Medical Center (VAMC) or the VA Outpatient Clinic, if appropriate.
- Checks should **never** be made payable to "cash" or to an individual.
- If you wish to designate your donation for a specific purpose, please do so at the time of your donation in the memo section of the check, or include a designation letter. The VA honors donor intent.
- Give cash donations only as a last option. Checks are preferred.
- Always ask for an immediate receipt (*Temporary Receipt For Funds, VA-Form 10-2815*).
- A Field Service Receipt (*VA Form 4-1027*) along with an acknowledgement letter should be mailed to the donor within 30 days of receipt of the check.
- If the acknowledgement letter is to be sent to someone other than what is indicated on the check, please provide the necessary correspondent information where the letter is to be sent.

In-Kind Donations

- Goods and services, known as in-kind donations, can be very valuable in helping veterans, but guidelines apply to what, where, and how such gifts can be made.
- If you have in-kind donations that you think would be appropriate for VA, please contact your local VAVS staff so they can identify how and where they can be most beneficial.
- Some types of in-kind donations, though well-intentioned, may pose complications and not be acceptable for various reasons. The VAVS staff can provide a needs list with appropriate in-kind donations.
- Ensure the correct name and address of

the person or group donating the items is provided, so that an acknowledgement letter can be sent to the proper donor within 30 days.

- It is always helpful to include a listing of all the items donated to ensure proper credit for the donor group or organization.
- VAVS staff can **NOT** place a dollar value on in-kind donations for tax purposes. However, the acknowledgement letter will describe the in-kind donations.
- It is the responsibility of the donor to determine the fair dollar value of their in-kind donations for IRS purposes.

Patron-Coupon Book Donations

- Patron-Coupon Books, also known as Canteen Books, are available in \$1, \$5, or \$10 values, which veterans can use to make purchases in the VA Canteen Retail Store or Food Court.
- Patron-Coupon Books may be purchased directly from the VA Canteen Service.
- To receive credit for the donor organization, make checks payable to the VAMC; designate "Patron-Coupon or Canteen Books" in the memo section of the check; and give it to the VAVS staff.
- Although cash is accepted, checks are preferred for easier monitoring.
- A Field Service Receipt (*VA Form 4-1027*) along with an acknowledgement letter should be mailed to the donor within 30 days of receipt of the donation.
- If Patron-Coupon Books are for a specific organization or event, please advise the VAVS staff of the details.
- Organizations and individuals should allow sufficient time prior to their scheduled event for patron books to be purchased and received. (**Note: The day of the scheduled activity is not considered sufficient time for staff to provide patron books.**)