

---

---

# Tax Issues

for

## Local Extension Offices

---

---



[www.ksre.ksu.edu/employee\\_resources](http://www.ksre.ksu.edu/employee_resources)

Kansas State University Agricultural Experiment Station and Cooperative Extension Service

---

---

# **Tax Issues for Local Extension Offices**

## **Contents**

---

### *Extension Councils and Districts*

- 3 Kansas Sales Tax Exemption
- 4 Kansas Sales Tax Collection
- 4 Kansas Sales Tax Number
- 5 Donation Deductibility
- 6 Taxable Fringe Benefits
- 6 Employee Allowances
- 7 Federal Excise Tax

### *4-H Youth Development*

- 8 Kansas Sales Tax Exemption
- 9 Kansas Sales Tax Collection
- 9 Kansas Sales Tax Number
- 10 Federal Tax-exempt Status for 4-H Clubs
- 11 Fundraising
- 12 Raffles, Lotteries, Gaming
- 13 Livestock or Project Sales, Auctions, Similar Events

### *Forms*

- 14 Example: Goods/Property Donation Receipt
  - 15 Example: Monetary Donation Receipt
- 
-

---

---

# Extension Councils and Districts

## ***Kansas Sales Tax Exemption***

---

### ***Issue: Kansas Sales Tax Exemption***

#### **Extension Councils**

Extension councils are exempt from paying Kansas state and local sales tax when purchasing goods, merchandise, and lodging for youth development programs. Purchases not primarily for the benefit of youth programs are taxable.

**Purchases by extension councils** for youth development programs qualify for a sales tax exemption under the following Kansas statute:

- Nonsectarian, comprehensive youth development organizations, nonprofit (examples include boy and girl scouts, 4-H clubs, child day care centers)  
– KSA 79-3606 (ii)

#### **Extension Districts**

Extension districts are exempt from paying Kansas sales tax on all purchases of goods, merchandise, and lodging. Extension districts are Kansas political subdivisions with taxing authority; therefore, all purchases are tax-exempt.

Extension districts qualify for a tax exemption under the following:

- State of Kansas and Political Subdivisions of Kansas – KSA 79-3606 (b)

#### **Policy/Procedure**

To qualify for exemption, the council or district must pay directly for any tax-exempt purchase. Cash purchases do not qualify for exemption, nor do purchases made by an individual to be reimbursed by the organization. Some retailers ask to see a copy of the exemption certificate with each purchase; others keep a copy on file.

The Kansas Department of Revenue provides each council and district with an exemption certificate — which the department will periodically update — and online access to the KS WebTax system. The local office staff may photocopy the exemption certificate for retailers/vendors, or download additional copies from the KS WebTax system.

Instructions for organizations to request or renew exemption certificates are available on the KS WebTax site at:

*[www.ksrevenue.org/kswebtax.html](http://www.ksrevenue.org/kswebtax.html)*

#### **Related Web Site**

*[www.ksrevenue.org](http://www.ksrevenue.org)*

#### **Office and Contact**

- Kansas Department of Revenue  
785-368-8222
- K-State Research and Extension  
Operations Office  
785-532-5790

---

---

# Extension Councils and Districts

## *Kansas Sales Tax Collection / Sales Tax Number*

---

### *Issue: Kansas Sales Tax Collection Requirements for Extension Councils and Districts*

Kansas sales tax is collected on the sale of tangible personal property.

#### **Policy/Procedure**

Following are examples of items a council or district might sell from the office or through an online system, and that require sales tax collection:

- *Walk Kansas* t-shirts
- for-sale publications
- radon test kits
- farm account books

Sales exempt from sales tax collection include the following:

- registration fees for educational programs and materials, including educational publications
- services, such as soil and forage tests
- direct sales of tangible personal property to other tax-exempt organizations, which in turn must present a tax-exemption certificate to be kept on file for three years

#### **Related Web Site**

[www.ksrevenue.org](http://www.ksrevenue.org)

#### **Office and Contact**

- Kansas Department of Revenue  
785-368-8222
- K-State Research and Extension  
Operations Office  
785-532-5790

### *Issue: Kansas Sales Tax Number for Extension Councils and Districts*

Every council and district needs a Kansas sales tax number, which is used when remitting sales tax to the Kansas Department of Revenue.

#### **Policy/Procedure**

To apply for a sales tax registration number, go to [www.ksrevenue.org](http://www.ksrevenue.org) and select “Business Tax.” On the next page, select “Business Registration Online,” and complete the application.

Sales tax must be collected at the local rate at the point of sale *or* point of delivery if the item is shipped to the buyer’s address. A district could have a different tax rate in each office. To determine the tax rate, go to [www.ksrevenue.org](http://www.ksrevenue.org) and select “Local Sales Tax Rates.”

Sales tax is submitted electronically through the KS WebTax System at [www.ksrevenue.org/kswebtax.html](http://www.ksrevenue.org/kswebtax.html). The Kansas Department of Revenue has contacted each entity to advise that office of the required filing frequency. Failure to file or late filing can result in interest and penalty assessment.

#### **Related Web Site**

[www.ksrevenue.org](http://www.ksrevenue.org)

#### **Office and Contact**

- Kansas Department of Revenue  
785-368-8222
- K-State Research and Extension  
Operations Office  
785-532-5790

---

---

# Extension Councils and Districts

## *Donation Deductibility*

---

### *Issue: Donation Deductibility for Contributions to Local Extension Councils and Districts*

Contributions to Kansas extension councils and districts to support their educational programs may qualify as tax-deductible contributions under section 170(c)(1) of the Internal Revenue Code.

#### **Policy/Procedure**

The Internal Revenue Service has held that extension councils and districts are instrumentalities of the State of Kansas and, as such, are not subject to federal income tax or required to file federal income tax returns.

Contributions to councils and districts may be tax-deductible, but donors should consult a tax adviser concerning donation deductibility.

Donations to extension councils and districts to support educational programming of Master Gardeners, Master Food Volunteers, 4-H Youth Development, or other educational programming should be deposited into the regular extension council/district account and transactions accounted for as a sub-line item in the non-appropriated funds (educational services) portion of the account.

Receipts that indicate the date and description of the donation should be provided to donors. Following is an example of a receipt statement:

*No goods or services were provided to the donor by the \_\_\_\_\_ Extension Council/District in connection with this contribution.*

Sample receipts and additional example statements are shown at the end of this publication.

#### **Links**

For questions regarding tax deductibility of contributions to local extension units, see the *Extension Administrative Handbook*, Chapter 1, Section C2:  
[www.ksre.ksu.edu/employee\\_resources/](http://www.ksre.ksu.edu/employee_resources/)  
Select “Extension Handbook” from the menu on the right.

For questions regarding a donor’s potential tax deductions for contributions, review IRS Publication 526, *Charitable Contributions*, at: [www.irs.gov/pub/irs-pdf/p526.pdf](http://www.irs.gov/pub/irs-pdf/p526.pdf). The IRS publication specifically lists “political subdivision of a State” as an organization qualified to receive charitable contributions.

#### **Related Web Site**

[www.irs.gov](http://www.irs.gov)

#### **Office and Contact**

- K-State Research and Extension  
Operations Office  
785-532-5790

---

---

# Extension Councils and Districts

## *Taxable Fringe Benefits / Employee Allowances*

---

### *Issue: Taxable Fringe Benefits*

The IRS considers personal use of extension vehicles a fringe benefit taxable to the employee.

#### **Policy/Procedure**

The extension council/district is responsible for the valuation of the benefit, reporting the benefit to the IRS (Form W-2), and paying the corresponding payroll taxes. The IRS has specific documentation requirements and several valuation options; please refer to IRS Publication 15B, *Employer's Tax Guide to Fringe Benefits*, and the K-State Research and Extension webpage for information.

*Note:* Payment of the employee's share of payroll taxes by the extension council/district would generate additional employee income and payroll taxes.

#### **Links**

See the K-State Research and Extension taxable fringe benefit policy statements at:

[www.ksre.ksu.edu/Employee\\_Resources/DesktopDefault.aspx?tabid=66](http://www.ksre.ksu.edu/Employee_Resources/DesktopDefault.aspx?tabid=66)

See IRS Publication 15B, *Employer's Tax Guide to Fringe Benefits*:

[www.irs.gov/publications/p15b/index.html](http://www.irs.gov/publications/p15b/index.html)

### *Issue: Allowances Paid to Extension Council and District Employees*

Allowances or reimbursements for health insurance, cellphones, or other direct payments that do not meet specific IRS requirements are considered taxable income to the employee.

#### **Policy/Procedure**

The extension council/district is responsible for reporting to the IRS any payments that do not meet IRS "non-taxable" requirements (Form W-2) and withholding and paying the corresponding payroll taxes. See IRS Publication 15, *Employer's Tax Guide*.

#### **Links**

See IRS Publication 15, *Employer's Tax Guide*, at: [www.irs.gov/publications/p15/index.html](http://www.irs.gov/publications/p15/index.html)

Select *Cellphone/Data Enabled Portable Communications Device Options* from the list at: [www.ksre.ksu.edu/boardleadership/p.aspx?tabid=516](http://www.ksre.ksu.edu/boardleadership/p.aspx?tabid=516)

#### **Office and Contact**

- Telephone Assistance for Exempt Organizations, Retirement Plan Administrators and Government Entities  
Toll-Free 1-877-829-5500
- Extension Auditor's Office  
785-532-7170

---

---

# Extension Councils and Districts

## *Federal Excise Tax*

---

### *Issue: Federal Excise Tax on Communication Services and Motor Fuels*

Extension councils and districts are exempt from federal excise tax on communication services and motor fuels purchased for the unit's direct consumption. Occasionally, regional and local motor fuel vendors do not remove the federal excise tax from governmental unit invoices.

#### **Policy/Procedure**

Extension councils and districts can file IRS Form 8849, *Claim for Refund of Excise Taxes*, to request credit if the vendor fails to remove excise tax. See IRS Publication 510, *Excise Taxes*.

#### **Links**

See IRS Form 8849, *Claim for Refund of Excise Taxes*, at:

[www.irs.gov/pub/irs-pdf/f8849.pdf](http://www.irs.gov/pub/irs-pdf/f8849.pdf)

See IRS Publication 510, *Excise Taxes*, at:

[www.irs.gov/publications/p510/index.html](http://www.irs.gov/publications/p510/index.html)

#### **Related Web Site**

[www.irs.gov](http://www.irs.gov)

#### **Office and Contact**

- Extension Auditor's Office  
785-532-7170

---

---

# 4-H Youth Development

## *Kansas Sales Tax Exemption*

---

### *Issue: Exemptions from Paying Sales Tax*

#### **Extension Councils and Districts**

County and district 4-H clubs, councils, and groups are exempt from paying Kansas sales tax on purchases of goods, merchandise, or lodging.

#### **Policy/Procedure**

Purchases must be made directly by the 4-H organization. Cash payments do not qualify for exemption, nor do purchases made by an individual to be reimbursed by the organization. Some retailers request a copy of the exemption certificate with each purchase; others keep a copy on file.

Entities must first register with KS WebTax to establish a user ID and password for this system.

4-H organizations in Kansas have received letters from the Department of Revenue that include each organization's tax exemption certificate — which the department will periodically update — and online access to the KS WebTax system. The local office staff may photocopy the exemption certificate for retailers/vendors, or download additional copies from the KS WebTax system.

Instructions for organizations to obtain Kansas sales tax exemption status, request new exemption certificates or renew exemption certificates are available on the KS WebTax site at:

[www.ksrevenue.org/pecwelcome.html](http://www.ksrevenue.org/pecwelcome.html)

4-H groups qualify for an exemption under the following:

- Nonsectarian, comprehensive youth development organizations, nonprofit (examples include boy and girl scouts, 4-H clubs, child day care centers)  
– KSA 79-3606 (ii)

When applying for the sales tax exemption, Kansas 4-H clubs and 4-H councils should leave the questions about nonprofit 501(c)3 organizations and political subdivisions unchecked.

#### **Best Management Practice**

Local extension offices should keep a financial file for each 4-H council, club, or group. The office should apply for and file original exemption certificates and make copies for each group when needed for purchases.

#### **Links**

[www.ksrevenue.org](http://www.ksrevenue.org)

#### **Office and Contact**

- Kansas Department of Revenue  
785-368-8222
- Kansas 4-H Office  
785-532-5800

---

---

# 4-H Youth Development

## ***Kansas Sales Tax Collection / Sales Tax Number***

---

### ***Issue: Tax Collection Requirements for 4-H Youth Development***

4-H clubs and groups are exempt from collecting and remitting sales tax when selling tangible items or food. Sales of admissions, tickets, and services are not tax-exempt.

4-H groups qualify for an exemption under the following:

- Nonsectarian, comprehensive youth development organizations, nonprofit (examples include boy and girl scouts, 4-H clubs, child day care centers)  
– KSA 79-3606 (ii)

### **Policy/Procedure**

4-H Youth Development councils, clubs and groups are exempt from collecting sales tax on the retail sale of tangible personal property including food. Exceptions include the sale of services, such as car washes, ticket sales, or other forms of admission to a carnival, fun night, or other event — unless the group accepts donations rather than a specific fee. Sales tax must be paid on such services and tickets when charging a specific fee.

### **Best Management Practice**

Request a suggested donation, not a set fee, for fundraisers where tickets or services take the place of tangible goods.

### ***Issue: Sales Tax Numbers for 4-H Youth Development***

A Kansas sales tax number is used to remit sales tax to the Kansas Department of Revenue.

### **Policy/Procedure**

If a club has a fundraiser — such as a car wash, carnival, or fun night — and sets a fee instead of accepting donations, the group needs a Kansas sales tax number and must submit taxes to the Kansas Department of Revenue. For questions, call 785-368-8222. 4-H clubs and groups are subject to tax reporting, payment, and penalties for delinquent tax payment.

### **Related Web Site**

To apply for a sales tax registration number, go to [www.ksrevenue.org](http://www.ksrevenue.org) and select “Business Tax.” On the next page, select “Business Registration Online,” and complete the application.

Tax returns are submitted monthly, quarterly, or annually — depending on the tax liability reported. Failure to file, or late filing of the tax, can result in interest and penalty assessment.

### **Office and Contact**

- Kansas Department of Revenue  
785-368-8222
- Kansas 4-H Office  
785-532-5800

---

---

# 4-H Youth Development

## ***Federal Tax-exempt Status for 4-H***

---

### ***Issue: Tax-exempt Status of 4-H Clubs and Affiliated Organizations***

The General Income Tax Exemption Number for the 4-H name and emblem ended in 2011.

Now each 4-H club/group/affiliate in Kansas must have its unique IRS-issued Employer ID Number (EIN) and be associated with its local extension council or district to maintain its ability to receipt legal tax-deductible donations and be exempt from IRS tax reporting and filing responsibilities. This eliminates the need for IRS 990 reporting. [All 4-H foundations with 501(c)3 status still must meet IRS tax filing and reporting requirements.] This means:

- formally authorized 4-H clubs and affiliated organizations are exempt from paying federal income tax on funds raised on behalf of 4-H, or to support 4-H educational programs, and
- donors may deduct such contributions as bequests, legacies, devises, transfers, or gifts to formally authorized 4-H clubs and affiliated organizations under section 170(c)(1) of the Internal Revenue Code, if made for public purpose.

### **Policy/Procedure**

- 4-H Youth Development maintains a database of each EIN of every formally authorized 4-H club/group/affiliate in Kansas. All local units must annually update lists of affiliated clubs/groups and forward to the state 4-H Department.
- Local 4-H foundations and/or funds that have their own 501(c)3 status will report directly to the IRS.

- 4-H camp and other accounts that do not belong to a 4-H club/group are not allowed. (Those funds should be maintained by local 4-H councils, or in extension council or district accounts.)
- All 4-H clubs/groups or other extension-affiliated accounts must submit an annual accounting report and undergo a financial review by the extension council or district.

Any 4-H club or group not listed in the 4-H departmental database and not undergoing an annual financial review by the local extension board — or any other account not in compliance with this policy — will not be considered a formally authorized club/group/affiliate and will:

- not be considered a charitable organization according to the IRS and must not accept donations as tax-deductible,
- be subject to reconsideration of the ability to use the 4-H name and emblem, and
- be responsible for registering and reporting as a “for profit” business, subject to all associated tax filing and reporting responsibilities.

### **Links**

*Financial Review Committee Responsibilities for 4-H Club/Group and Other Extension Affiliated Accounts, Checklist, Financial Report, and 4-H Treasurer’s Job Description:*

[www.ksre.ksu.edu/Employee\\_Resources/DesktopDefault.aspx?tabid=87](http://www.ksre.ksu.edu/Employee_Resources/DesktopDefault.aspx?tabid=87)

(Scroll down to Forms KSU4-1 to KSU4-4.)

### **Office and Contact**

Do not contact the IRS. Route questions through the Kansas 4-H Office: 785-532-5800.

---

---

# 4-H Youth Development

## Fundraising

---

### *Issue: Fundraising and Private Support for the 4-H Program*

4-H Youth Development fundraising programs must meet the following criteria:

- Obtain approval from the appropriate office of the Cooperative Extension Service.
- Use funds to further 4-H educational programs.
- Maintain proper accounting procedures.
- Properly use the 4-H name and emblem.

### **Policy/Procedure**

Local and statewide fundraising provides opportunities for contributions of time, cash, and facilities. Fundraising programs that use the 4-H name and emblem must obtain appropriate approval and must account for funds according to Cooperative Extension Service policy. Fund recipients must issue receipts. Funds must be used for priority educational purposes and must be raised via a specific plan that neither exploits the 4-H name and emblem nor endorses commercial firms, products, or services.

The following disclaimer must be used on products or services sold:

*A portion of the sales price of this product or service will be used to promote 4-H educational programs. No endorsement of the product or service by 4-H is implied or intended.*

### **Kansas 4-H Foundation**

As an alternative to accepting larger donations at the local level, the Kansas 4-H Foundation is able to accept donations on behalf of formally authorized 4-H clubs/groups/

affiliates. The Kansas 4-H Foundation is a 501(c)3 organization, so donations made to the foundation are tax-deductible.

Donations can be restricted for use by individual local units. These funds are subject to investment policies and procedures that govern all Kansas 4-H Foundation investments. The foundation's board of trustees maintains fiduciary responsibility for fund management and investment, and may include the use of an investment advisory committee and professional fund managers. A development fee of up to 10 percent may be applied.

Participation in this program may be subject to Kansas 4-H Foundation policy for minimum required fund amounts and additional donations. Please contact the Kansas 4-H Foundation for more information.

### **Links**

See *Fundraising: Private Support for the 4-H Program* at:

[www.4-h.org/resource-library/4-h-volunteer-resources/volunteers.html](http://www.4-h.org/resource-library/4-h-volunteer-resources/volunteers.html)

### **Office and Contact**

- Kansas 4-H Office  
785-532-5800
- Kansas 4-H Foundation  
785-532-5881

---

---

# 4-H Youth Development

## *Raffles, Lotteries, Gaming*

---

### *Issue: Raffles, Lotteries, Gaming*

Internal Revenue Service regulations do not consider the price of raffle tickets, lottery tickets, or similar products as contributions.

#### **Policy/Procedure**

Purchasers of raffle or lottery tickets may not receive any value — or may receive less than full value — for their money. The IRS requires filers who show gaming income and losses to provide a detailed log or journal of gaming activity that resulted in wins and losses. 4-H Youth Development groups should not be involved in the record-keeping and reporting required to claim gaming losses. Groups must be careful not to imply endorsement by allowing the 4-H name to be used along with that of an establishment or activity that does not represent the program's positive youth development ideals.

#### **Links**

According to the Internal Revenue Service (Publication 526, *Charitable Contributions*, at: [www.irs.gov/publications/p526/index.html](http://www.irs.gov/publications/p526/index.html)), the price of raffle tickets, lottery tickets, or similar gaming documents, is not deductible as a charitable contribution. For more information, see the current fact sheet, *Raffles, Lotteries, Gaming and 4-H*, at: [www.csrees.usda.gov/nea/family/res/pdfs/Raffles\\_pub\\_revised\\_2011.pdf](http://www.csrees.usda.gov/nea/family/res/pdfs/Raffles_pub_revised_2011.pdf)

#### **Best Management Practice**

4-H organizations should not be involved in gaming fundraisers. Gaming requires following numerous state and local laws and regulations prohibiting or regulating games of chance.

Navigating the legal waters to properly conduct a raffle is complex and could be detrimental to the program.

#### **Office and Contact**

- Internal Revenue Service  
[www.irs.gov](http://www.irs.gov)
- Kansas 4-H Office:  
785-532-5800

---

---

# 4-H Youth Development

## ***Livestock or Project Sales, Auctions, Events***

---

### ***Issue: Deductibility for Livestock or Project Sales, Auctions, or Similar Events***

When the fair board or other organization sponsors a livestock or project sale or auction — and the proceeds go to the 4-H member, not to the organization — the sale amount is not a tax-deductible donation. In some situations, it might be a deductible business expense for the buyer.

### **Policy/Procedure**

In situations where the 4-H member retains ownership of the animal or project, proceeds from the sale pass through the sponsoring organization and go directly to the 4-H member. The sponsoring organization is only a conduit for the sale. As a simple conduit, the sponsor cannot view sales proceeds as income to the organization.

Organizers should clarify for potential purchasers that they will not make a charitable contribution to the organization, but instead will purchase the animal or project through the organization for the direct benefit of the 4-H member.

### **Links**

For more information, see these fact sheets:

#### ***Appropriate Use of the 4-H Name and Emblem in Regards to Livestock Sales, Auctions and Similar Events***

[www.csrees.usda.gov/nea/family/res/pdfs/Sales\\_Auctions.pdf](http://www.csrees.usda.gov/nea/family/res/pdfs/Sales_Auctions.pdf)

#### ***Livestock Sales and Prize Winning, Frequently Asked Questions***

[www.csrees.usda.gov/nea/family/res/pdfs/Livestock\\_rev\\_2011.pdf](http://www.csrees.usda.gov/nea/family/res/pdfs/Livestock_rev_2011.pdf)

### **Best Management Practice**

Due to the complexity and varied applicability of IRS regulations, all 4-H members, organizations, and contributors involved in these sales and events are strongly encouraged to seek guidance from their tax advisers regarding their specific accountability and situation.

### **Office and Contact**

- Kansas 4-H Office  
785-532-5800

---

---

# Forms

## Example: Goods/Property Donation Receipt

---

*Print a receipt similar to the one shown here on office stationery. Use language similar to that in one of the examples shown below. The donor completes the form and determines the value of the donation.*

---

### Goods/Property Donation Receipt

*Example 1:* Thank you for your donation to the Green County/District 4-H Council. These donated goods/property will be used for the 4-H Council concession stand at the Green County Fair. No goods or services were provided in exchange for your donation. Your donation is deductible as a contribution for federal income tax purposes under section 170(c)(1) of the Internal Revenue Code.

*Example 2:* Thank you for your donation to the Green County/District Master Gardeners. These donated goods/property will be used for the Annual Green County Garden Tour. No goods or services were provided in exchange for your donation. Your donation is deductible as a contribution for federal income tax purposes under section 170(c)(1) of the Internal Revenue Code.

*Example 3:* Thank you for your donation to the Green County/District Extension Council. These donated goods/property will be used for the Green County Extension Council Open House. No goods or services were provided in exchange for your donation. Your donation is deductible as a contribution for federal income tax purposes under section 170(c)(1) of the Internal Revenue Code.

The program makes no determination of the value of the donation. For additional information consult your tax adviser and IRS publications 526 and 561.

Please accept this receipt as acknowledgement of your donation. Keep this for your records and tax purposes.

Donor's Name \_\_\_\_\_

Address \_\_\_\_\_

Goods/Property Donated \_\_\_\_\_

\_\_\_\_\_  
Date of Donation

\_\_\_\_\_  
Value of Donation (determined by donor)

**Thank you for your support.**

K-State Research and Extension  
\_\_\_\_\_ County/District

Mailing Address

Anytown, KS ZIP

---

---

# Forms

## Example: Monetary Donation Receipt

---

*Print a receipt similar to the one shown here on office stationery. Use language similar to that in one of the examples shown below.*

---

### **Donation Receipt**

Date  
Donor's Name  
Address  
City, ST ZIP

Dear \_\_\_\_\_,

*Example 1:* The Green County/District 4-H Council gratefully acknowledges receipt of your \$\_\_\_\_\_ donation which was received on \_\_\_\_\_. No goods or services were provided in exchange for your donation. Your donation is deductible as a contribution for federal income tax purposes under section 170(c)(1) of the Internal Revenue Code.

*Example 2:* The Green County/District Master Gardeners gratefully acknowledges receipt of your \$\_\_\_\_\_ donation which was received on \_\_\_\_\_. No goods or services were provided in exchange for your donation. Your donation is deductible as a contribution for federal income tax purposes under section 170(c)(1) of the Internal Revenue Code.

*Example 3:* The Green County/District Extension Council gratefully acknowledges receipt of your \$\_\_\_\_\_ donation which was received on \_\_\_\_\_. No goods or services were provided in exchange for your donation. Your donation is deductible as a contribution for federal income tax purposes under section 170(c)(1) of the Internal Revenue Code.

Please keep this for your records and tax purposes.

Sincerely,

Local Staff Member

### **Thank you for your support.**

K-State Research and Extension  
\_\_\_\_\_ County/District  
Mailing Address  
Anytown, KS ZIP



---

---

Brand names appearing in this publication are for product identification purposes only. No endorsement is intended, nor is criticism implied of similar products not mentioned.

Educational publications from Kansas State University are available at: [www.ksre.ksu.edu/library](http://www.ksre.ksu.edu/library).  
Document production by the Department of Communications and Agricultural Education.

**Kansas State University Agricultural Experiment Station and Cooperative Extension Service**

---

July 2012

---

K-State Research and Extension is an equal opportunity provider and employer. Issued in furtherance of Cooperative Extension Work, Acts of May 8 and June 30, 1914, as amended. Kansas State University, County Extension Councils, Extension Districts, and United States Department of Agriculture Cooperating, John D. Floros, Director.

---

---