



## **Chemeketa Community College Foundation Gift-In-Kind Instructions**

### Definition:

Gifts-in-kind are gifts of property that are voluntarily transferred by a donor to Chemeketa Community College without compensation. These gifts may include equipment, materials, supplies, artwork, and other personal property a donor might give to Chemeketa for use in its educational and training programs. Gifts of services are not considered by the IRS to be tax-deductible contributions. Questions about specific gifts should be directed to the Chemeketa Foundation office at (503) 365-4747.

The donor and department representative completes the department's portion of the [Gift-In-Kind Acceptance Form](#). It is important to designate the department that the gift is to be credited to.

Send the completed form to the Chemeketa Foundation Bldg 2/218 so Foundation staff may prepare proper receipting and thank you acknowledgement for the donor. Completed form may also be emailed to, <mailto:janie.allen@chemeketa.edu>.

### Donations of Motor Vehicles:

Donor must contact Foundation office with vehicle information and receive acknowledgment from the department receiving the vehicle. In addition to VIN or other vehicle identifier, the acknowledgement must contain the name and Tax ID # of the donor.

### Note:

Under IRS regulations, the valuation of any gift-in-kind is the responsibility of the donor and/or authorized appraiser. Chemeketa Community College and its employees are not authorized to give a value on any property to a donor for tax purposes. College employees may give a value to the Foundation for gift records only.