

Boulder
Metalsmithing
Association



Thank You for Your Donation

in support of Boulder Metalsmithing Association

Tax Receipt

EIN (Tax I.D.) 46-1995739

Donor's Name _____

Donation Date _____

Value of Donation _____

The IRS states it's the donor's responsibility to determine the value of the donation. Items donated to Boulder Metalsmithing Association may be deductible for income tax purposes at their fair market value. The US Internal Revenue Service (IRS) requires donors to value their donated items rather than the agency receiving the donated item. The IRS generally defines "fair market value" as the price at which property would change hands between a willing buyer and a willing seller, neither having to buy or sell, and both having reasonable knowledge of all relevant facts. The rules governing valuation, record keeping and reporting can be complex and we recommend reading IRS publications 526 and 561 and/or consulting a tax advisor if your situation so warrants. Please understand we do not provide tax advice.