Guidelines for “In Kind” Contributions

An in-kind gift is any non-monetary item or service donated to a COTA community fundraising campaign.

Examples of an in-kind gift include:

- Items donated for an auction, drawing or raffle.
- Printing of fundraising materials.
- Services donated for an event.
- Venue donated for a fundraising event.

Gift-in-kind contributions are tax deductible and can be acknowledged with a receipt letter from the Children’s Organ Transplant Association. A Gift In Kind Donation Form must be completed and the white original must be sent to COTA.

A sample Gift In Kind Form is included in the campaign supply box. Additional copies may be ordered in the Order Supplies link on the Volunteers section of the COTA website.

The white original of the Gift In Kind Form should be sent to COTA’s headquarters for contributor acknowledgement. The yellow copy of the Gift In Kind Form should be given to the contributor. The last three lines of the form are for COTA in-office use only.

It is the responsibility of the individual making the contribution to report the value to his or her tax preparer.

Please contact COTA at 800.366.2682 or via email at CampaignInfo@cota.org if there are any questions regarding in-kind gifts or the receipting of in-kind gifts.

Always remember to have the contributor provide the declared market value.