

## Guidelines for 'In Kind' Gifts

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 or drawing.
- 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 COTA **Gift In Kind Donation Form**. This 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 COTA.org.

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 can be used by the volunteer team to track in-kind contributions.

It is the responsibility of the individual making the contribution to report the fair market value to their tax preparer.

Please contact COTA if there are any questions regarding receiving or acknowledging in-kind gifts.

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

Children's Organ Transplant Association®  
**Gift In Kind Form**  
COTA for \_\_\_\_\_

Donor Name \_\_\_\_\_

Contact Name \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_

Phone \_\_\_\_\_

Email Address \_\_\_\_\_

Donation Description \_\_\_\_\_  
\_\_\_\_\_

Market Value of Donation (Declared by the Donor) \$ \_\_\_\_\_

Received by \_\_\_\_\_ Date \_\_\_\_\_

Campaign Use Only:  
Location \_\_\_\_\_  
Intended Use \_\_\_\_\_  
In the Care Of \_\_\_\_\_

2501 West COTA Drive • Bloomington, Indiana 47403  
800.366.2682 • cota@cota.org • www.cota.org 7.08