



# GREENVILLE HEALTH SYSTEM

## **When Considering an In-Kind Contribution**

"In-kind" contributions are defined as items of personal property excluding cash or securities whether owned by an individual, corporation, foundation or other entity, which are transferred to the Greenville Hospital System for its ownership and use. The most common forms of such gifts include toys for children, works of art, books, equipment, furniture, computer software and software licenses.

### **Tax Information**

The following information, summarized from Internal Revenue Service publications, provides basic guidelines pertaining to tax deductions for donors of gifts-in-kind. It is not intended to serve as a complete account of the requirements or limitations covering tax deductible gifts. Donors should consult a tax expert for specific questions about charitable deductions for gifts-in-kind.

Generally, the fair market value of an in-kind contribution is deductible. A donation within a tax year valued at \$250.00 or more requires a written acknowledgment from the recipient. If the donation is valued at more than \$5,000.00, the donor must obtain a qualified appraisal and submit an appraisal summary with the return claiming the deduction.

Federal regulations do not permit GHS to give appraisals or estimates of value at any level. Upon request GHS will provide a list of independent appraisers for consideration by the donor.

### **Before Making Your In-Kind Gift**

Prior to making a gift of this type, please call the Greenville Hospital System Office of Philanthropy and Partnership to determine if your gesture of support can be utilized and to ensure that we can fulfill your wishes. You may contact our office at (864) 797-7743.

### **Making Your In-Kind Gift**

Please utilize the In-Kind Donation Form to aid you in complying with IRS directives and to expedite the gift's processing. Should you have any questions on the above, please refer to [www.irs.gov](http://www.irs.gov) publications 526 and 561, and consult your tax advisor.

**Angela Freeman**  
**Office of Philanthropy and Partnership**  
**300 E. McBee Avenue, Suite 503**  
**Greenville, SC 29601-2898**  
**(864) 797-7743 – Main Line**  
**(864) 797-7705 – Facsimile**



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## In-Kind Donation Form

Date: \_\_\_\_\_

Name of Donor: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_

Estimated Fair-Market Value of Gift: \_\_\_\_\_

*Please refer to our "When Considering an In-Kind Contribution" document for information.*

Detailed Description of In-Kind Contribution (*attach additional page(s) if necessary*):

\_\_\_\_\_  
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*Should you have any questions on the above, please refer to [www.irs.gov](http://www.irs.gov) publications 526 and 561, and consult your tax advisor.*

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