



Middleburg Community Charter School PTO Tax Receipt

Middleburg Community Charter School PTO (**Taxpayer ID# 47-1349316**) gratefully acknowledges receipt of your donation, as detailed below. The programs and activities supported by the PTO would not be possible without such generous support.

Middleburg Community Charter School PTO is registered as a tax-exempt organization under section 501(c)(3) of the federal tax code. Thus, in accordance with federal tax regulations, contributions of cash or donations of property are deductible in accordance with IRS regulations.

Receipt Date: _ / _ / _

Amount of contribution: \$

Designation: **Donation – General Fund**

Donor:

No goods or services were provided in exchange for this donation.

For gifts of **property**, the IRS holds the donor responsible for estimating the value of his or her donation. For **Noncash** contributions, the IRS requires a donor to retain specific records of the noncash donation, with specific requirements for donations at these breakpoints:

- less than \$250
- at least \$250 but not more than \$500
- over \$500 but not more than \$5,000
- over \$5,000

Useful Links

- Pub 526 (12/2003), Charitable Contributions
<http://www.irs.gov/publications/p526/index.html>
- Publication 561 (2/2000), Determining the Value of Donated Property
<http://www.irs.gov/publications/p561/index.html>

Middleburg Community Charter School Parent-Teacher Organization

* email: middleburgpto@gmail.com * 101 N. Madison St., Middleburg, VA 20117 * website: www.mccspto.org *