



City of Ketchum

Parks & Recreation

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EIN# 82-6001390

December 15, 2014

TO: Potential charitable contributors for Parks & Recreation projects

FROM: Director of Ketchum Parks & Recreation Department

RE: Tax-deduction status of City donations

Question: "Can I donate money to the City of Ketchum for a Parks project and report it to the IRS as a tax-deduction?"

Answer: YES! As long as your donation is made solely for public purposes, it is tax-deductible. According to IRS Publication 526, Charitable Contributions (from www.irs.gov/publications/p526):

5. The United States or any state, the District of Columbia, a U.S. possession (including Puerto Rico), a political subdivision of a state or U.S. possession, or an Indian tribal government or any of its subdivisions that perform substantial government functions.

Note. To be deductible, your contribution to this type of organization must be made solely for public purposes.

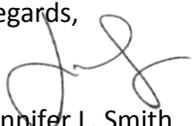
Example 1. You contribute cash to your city's police department to be used as a reward for information about a crime. The city police department is a qualified organization, and your contribution is for a public purpose. You can deduct your contribution.

Example 2. You make a voluntary contribution to the social security trust fund, not earmarked for a specific account. Because the trust fund is part of the U.S. Government, you contributed to a qualified organization. You can deduct your contribution.

Many Parks & Recreation projects are funded by charitable contributions of cash, services and materials. If you make a charitable donation, you will receive a confirmation letter which includes the City's federal tax identification number (826001390) for your records. Donations to specific projects are earmarked as "restricted funds" and will not be used for other purposes within the City.

In the spirit of public parks and recreation and the benefits they bring to humanity, thank you for your donation!

Regards,


Jennifer L. Smith
Director of Parks & Recreation