

## ***Important Information Regarding Vehicle Donation Program***

The American Jobs Creation Act of 2004 contains new rules pertaining to the charitable deduction allowed for motor vehicles\* donated to a qualified charity after December 31, 2004. Basically, this law limits the donor's tax deduction to \$500, or the gross proceeds from the sale of the vehicle, if over \$500.

To comply with the provisions in the American Jobs Creation Act of 2004, Sheriffs Ranches Enterprises has established the following procedures:

When the donated item is received by Sheriffs Ranches Enterprises, an official "Receipt for Non-Cash Gift" will be completed, and a copy provided to the donor. The donor's estimated fair market value will be reflected on this receipt.

If Sheriffs Ranches Enterprises sells the vehicle, the donor will be furnished a written acknowledgement within thirty (30) days after the sale of the item. This written acknowledgement will include the following information:

- name and taxpayer identification number of the donor (normally the social security number)
- certification that the vehicle was sold in an arm's-length transaction between unrelated parties
- gross proceeds of the sale  
statement that the deductible amount may not exceed the gross proceeds

The majority of donated vehicles received by the Youth Ranches are sold at public auction to raise funds for the benefit of the programs for needy boys and girls. **Because of this, SRE cannot guarantee any donated item will be used in programs, nor can we guarantee any selling price.**

If Sheriffs Ranches Enterprises decides to use the vehicle in programs rather than selling it, a written acknowledgement will be furnished to the donor including the following:

- name and taxpayer identification number of the donor  
certification stating the intended use of the item and the intended duration of use
- certification that the vehicle will not be transferred in exchange for money, property, or services prior to completion of the intended use

*\*These procedures also apply to gifts of boats and airplanes.*

Donors are encouraged to consult with their tax advisor or accountant as to how changes in the law will affect their donation.

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**REQUIRED DONOR INFORMATION (PLEASE PRINT):**

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

Donor Mailing Address: \_\_\_\_\_  
\_\_\_\_\_

Telephone Number: \_\_\_\_\_

Taxpayer Identification Number of Donor: \_\_\_\_\_  
**(Social Security Number)**

***I hereby certify that the above information is correct and true and that I have read the information contained in this notice provided by Sheriffs Ranches Enterprises, Inc.***

\_\_\_\_\_  
**Donor Signature**

\_\_\_\_\_  
**Date**

(This completed form should be returned with the title properly signed over to Sheriffs Ranches Enterprises. Once all documentation is received, SRE will schedule the pickup of the donated vehicle. ***A copy of title and signed information sheet is acceptable provided the originals are available on the day of pickup.***)