

SUBTITLE F. PROCEDURE AND ADMINISTRATION  
CHAPTER 61. INFORMATION AND RETURNS  
SUBCHAPTER B. MISCELLANEOUS PROVISIONS

IRC Sec. 6115

Sec. 6115. Disclosure related to quid pro quo contributions.

(a) Disclosure requirement. If an organization described in section 170(c) [[26 USCS § 170\(c\)](#)] (other than paragraph (1) thereof) receives a quid pro quo contribution in excess of \$ 75, the organization shall, in connection with the solicitation or receipt of the contribution, provide a written statement which--

(1) informs the donor that the amount of the contribution that is deductible for Federal income tax purposes is limited to the excess of the amount of any money and the value of any property other than money contributed by the donor over the value of the goods or services provided by the organization, and

(2) provides the donor with a good faith estimate of the value of such goods or services.

(b) Quid pro quo contribution. For purposes of this section, the term "quid pro quo contribution" means a payment made partly as a contribution and partly in consideration for goods or services provided to the payor by the donee organization. A quid pro quo contribution does not include any payment made to an organization, organized exclusively for religious purposes, in return for which the taxpayer receives solely an intangible religious benefit that generally is not sold in a commercial transaction outside the donative context.