

## MEMORANDUM

Agenda Item No. 11(A)(25)

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**TO:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

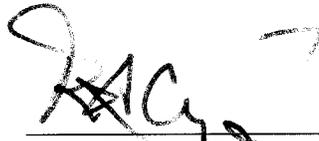
**DATE:** December 4, 2007

**FROM:** R. A. Cuevas, Jr.  
County Attorney

**SUBJECT:** Resolution retroactively  
authorizing in-kind services  
from Miami-Dade Park and  
Recreation Dept. for the  
"Black Out" Event

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The accompanying resolution was prepared and placed on the agenda at the request of  
Commissioner Dennis C. Moss.



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R. A. Cuevas, Jr.  
County Attorney

RAC/bw



# MEMORANDUM

(Revised)

TO: Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

DATE: December 4, 2007

FROM: R. A. Cuevas, Jr.  
County Attorney

SUBJECT: Agenda Item No. 11(A) (25)

Please note any items checked.

- "4-Day Rule" ("3-Day Rule" for committees) applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Bid waiver requiring County Manager's written recommendation
- Ordinance creating a new board requires detailed County Manager's report for public hearing
- Housekeeping item (no policy decision required)
- No committee review

Approved \_\_\_\_\_ Mayor

Agenda Item No. 11(A) (25)

Veto \_\_\_\_\_

12-4-07

Override \_\_\_\_\_

RESOLUTION NO. \_\_\_\_\_

RESOLUTION RETROACTIVELY AUTHORIZING IN-KIND SERVICES FROM THE MIAMI-DADE PARK AND RECREATION DEPARTMENT FOR THE OCTOBER 26, 2007 "BLACK OUT" EVENT SPONSORED BY ST. PETERS MISSIONARY BAPTIST CHURCH OF PERRINE, INC., A NOT-FOR-PROFIT ORGANIZATION, IN AN AMOUNT NOT TO EXCEED \$716.00 TO BE FUNDED FROM THE DISTRICT 9 IN-KIND RESERVE FUND

**WHEREAS**, the Saint Peters Missionary Baptist Church of Perrine, Inc. has requested in-kind services from the Miami-Dade Park Recreation Department for the October 26, 2007 "Black Out" event in an amount not to exceed \$716.00 (see attached Fee Waiver/In-kind Service Application); and

**WHEREAS**, the purpose of the "Black Out" event is to bring the community together and allow families to participate in group activities; and

**WHEREAS**, the Saint Peters Missionary Baptist Church of Perrine, Inc. is a not-for-profit organization; and

**WHEREAS**, the "Black Out" event is a district event, as defined in the attached Fee Waiver/In-kind Service Application and the in-kind services shall be funded from the District 9 In-kind Reserve Fund,

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA**, that this Board retroactively authorizes in-kind services from the Miami-Dade Park and Recreation Department for the October 26, 2007 "Black Out" in an amount not to exceed \$716.00 to be funded from the District 9 In-kind Reserve Fund.

The foregoing resolution was sponsored by Commissioner Dennis C. Moss and offered by Commissioner \_\_\_\_\_, who moved its adoption. The motion was seconded by Commissioner \_\_\_\_\_ and upon being put to a vote, the vote was as follows:

- |                                    |                    |
|------------------------------------|--------------------|
| Bruno A. Barreiro, Chairman        |                    |
| Barbara J. Jordan, Vice-Chairwoman |                    |
| Jose "Pepe" Diaz                   | Audrey M. Edmonson |
| Carlos A. Gimenez                  | Sally A. Heyman    |
| Joe A. Martinez                    | Dennis C. Moss     |
| Dorin D. Rolle                     | Natacha Seijas     |
| Katy Sorenson                      | Rebeca Sosa        |
| Sen. Javier D. Souto               |                    |

The Chairperson thereupon declared the resolution duly passed and adopted this 4<sup>th</sup> day of December, 2007. This resolution shall become effective ten (10) days after the date of its adoption unless vetoed by the Mayor, and if vetoed, shall become effective only upon an override by this Board.

MIAMI-DADE COUNTY, FLORIDA  
BY ITS BOARD OF  
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: \_\_\_\_\_  
Deputy Clerk

Approved by County Attorney as  
to form and legal sufficiency. MR

Monica Rizo

MIAMI-DADE COUNTY  
FEE WAIVER/IN-KIND SERVICES APPLICATION

COUNTY FEE WAIVERS OR IN-KIND SERVICES REQUESTED THROUGH THIS PROCESS ARE NOT EFFECTIVE UNTIL APPROVED BY ACTION OF THE BOARD OF COUNTY COMMISSIONERS PURSUANT TO THE MIAMI-DADE COUNTY HOME RULE CHARTER

Please complete the following form and submit completed form along with requested materials, if applicable, to:

Delores Green  
Office of Strategic Business Management  
111 N.W. 1st Street, Suite 2200  
Miami, FL 33128

Phone: (305) 375-5143  
Fax: (305) 375-5168

Type of Event/Application (select one of the following):

- District Event - Event of minimal impact related to specific commission district (Complete questions 1-7, sign and date; copy will be submitted to the appropriate District Commissioner within two days of receipt of application.)
- Small Event - Event of minimal impact not necessarily related to a specific commission district. (Complete questions 1-7, sign and date.)
- Special Event - Event with expected attendance of less than 5,000 with localized impact limited to an individual community or municipality (Complete questions 1-12, sign, date and submit form no later than 60 days prior to event date.)
- Major Event - Large Event with expected attendance of over 5,000 or significant probability of protests, controversy, violence or vandalism (Complete questions 1-12, sign, date and submit form no later than 120 days prior to event date.)

Note: Event budget must be included for "Special" and "Major" event types.

1. Full legal name of the requesting organization: St. Peters Missionary Baptist Church of Perrine, Inc.

2. Applicant Status: (Select one of the choices below)

- Not-For-Profit or Tax Exempt
- For-Profit
- Local Government or Public Entity
- Other (specify): \_\_\_\_\_

3. Name and contact information for single point of contact (address, phone, fax, e-mail address, etc.):  
St. Peters Missionary Baptist Church (305) 232-5512  
17901 SW 107th Avenue (305) 232-1620 Fax

4. Specify fee waiver or in-kind service requested (quantify, if applicable): \_\_\_\_\_

5. Name, date of event, description, and purpose of the event (if event is a fund-raiser, define the beneficiaries):  
BLACK OUT 2007 (in lieu of Halloween) Friday, October 26, 2007  
6:00 p.m. - 10:00 p.m.  
We are requesting a platform stage as well as assistance with  
monetary purchase for bounce house, dunk tank, snow cone, cotton  
candy machines, etc.

6. Please select ALL that apply to event:

- Economic Development: Event supports vitality or growth of the local economy
- Youth/Education: Event benefits youth of any age and/or offers educational benefits
- Health and Social Services: Event supports health-related causes and/or social programs or institutions that improve quality of life within the community
- Arts and Culture: Event supports music, theatre, literature, art or culture
- Environmental: Event benefits environmental concerns or promotes conservation
- Sports and Athletics: Event supports/promotes organized sports or recreational participation

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MIAMI-DADE COUNTY  
FEE WAIVER/IN-KIND SERVICES APPLICATION

- 7. Physical address of event venues (please specify Commission District(s)): \_\_\_\_\_  
~~St. Peters Missionary Baptist Church~~  
~~17901 SW 107 Avenue~~  
Miami, Florida 33157
- 8. Description of regional or local impact: \_\_\_\_\_  
Community Activity for entire community. This activity will  
take the place of Halloween
- 9. Daily/hourly event schedule, including set-up and breakdown schedule (attach event calendar, if applicable): \_\_\_\_\_  
6:00 p.m. - 10:00 p.m. Friday, October 26, 2007
- 10. Detailed description of event venues (map or schematic of event venues, access points, surrounding roadways and traffic flow diagrams, if applicable): \_\_\_\_\_  
SW 107th Avenue and SW 179 Street (Joe L. Sumpter STREET)
- 11. Expected number of participants and estimated attendance (per day, if applicable): over 500
- 12. Itemized budget, including total event budget, total budget of host organization, if applicable, and total commitment of resources (attach additional pages as needed): \_\_\_\_\_  
Food and Recreational Activities - \$1500.00

I hereby certify that all the statements made in this application are true and correct.

Theresa Smith (Secretary)  
Signature of Authorized Representative

Oct. 21, 2007  
Date

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## Detail by Entity Name

### Florida Non Profit Corporation

ST. PETERS MISSIONARY BAPTIST CHURCH OF PERRINE, INC.

### Filing Information

Document Number 719640  
FEI Number 596208761  
Date Filed 11/05/1970  
State FL  
Status ACTIVE  
Last Event AMENDMENT  
Event Date Filed 01/05/1996  
Event Effective Date NONE

### Principal Address

17901 S.W. 107TH AVENUE  
MIAMI FL 33157

Changed 05/23/1985

### Mailing Address

17901 S.W. 107TH AVENUE  
MIAMI FL 33157

Changed 05/23/1985

### Registered Agent Name & Address

WILSON, JOHN W  
10835 S.W. 141 LANE  
MIAMI FL 33176 US

Name Changed: 11/15/1996

Address Changed: 11/15/1996

### Officer/Director Detail

#### Name & Address

Title PD

GIBSON, WARREN  
12791 S.W. 187 TERRACE  
MIAMI FL

Title SD

BARTLEY, ALMA T.

7

10201 S W 157TH STREET  
MIAMI FL 33157

Title D

JOHNSON, HUEL  
17125 SW 107TH COURT  
MIAMI FL

Title VD

SCOTT, TRACY  
16211 SW 104TH AVE  
MIAMI FL 33157

Title TD

WILSON, JOHN W.  
10835 SW 141 LANE  
MIAMI FL 33176

### Annual Reports

#### Report Year Filed Date

2005	04/06/2005
2006	03/13/2006
2007	05/01/2007

### Document Images

[05/01/2007 -- ANNUAL REPORT](#)  
[03/13/2006 -- ANNUAL REPORT](#)  
[04/06/2005 -- ANNUAL REPORT](#)  
[04/26/2004 -- ANNUAL REPORT](#)  
[02/21/2003 -- ANNUAL REPORT](#)  
[03/03/2002 -- ANNUAL REPORT](#)  
[02/15/2001 -- ANNUAL REPORT](#)  
[02/21/2000 -- ANNUAL REPORT](#)  
[01/27/1999 -- ANNUAL REPORT](#)  
[02/04/1998 -- ANNUAL REPORT](#)  
[04/15/1997 -- ANNUAL REPORT](#)  
[04/25/1996 -- ANNUAL REPORT](#)  
[04/19/1995 -- ANNUAL REPORT](#)

**Note:** This is not official record. See documents if question or conflict.

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**Consumer's Certificate of Exemption**

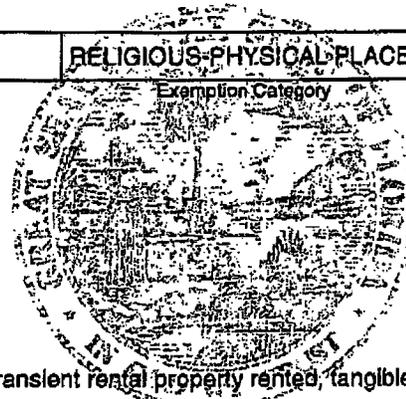
Issued Pursuant to Chapter 212, Florida Statutes

DR-14  
R. 04/05  
10/14/06

85-8012668532C-2	06/06/2006	06/30/2011	RELIGIOUS-PHYSICAL PLACE
Certificate Number	Effective Date	Expiration Date	Exemption Category

This certifies that

SAINT PETERS MISSIONARY BAPTIST CHURCH  
OF PERRINE INC  
17901 SW 107TH AVE  
PERRINE FL 33157-5124



is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



**Important Information for Exempt Organizations**

DR-14  
R. 04/05

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (FAC).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.

401 W. PEACHTREE ST. NW  
ATLANTA, GA 30365-0000

DEPARTMENT OF THE TREASURY

Date: JUN 07 1996

ST PETERS MISSIONARY BAPTIST CHURCH  
OF FERRINE INC  
17901 S.W. 107 AVENUE  
MIAMI, FL 33157

Employer Identification Number:  
59-6208761  
Case Number:  
586114021  
Contact Person:  
EP/EO CUSTOMER SERVICE UNIT  
Contact Telephone Number:  
(410) 962-6058  
Accounting Period Ending:  
December 31  
Form 990 Required:  
No  
Addendum Applies:  
Yes

-Dear Applicants..

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(i).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. This does not apply, however, if you make or have made a timely election under section 3121(h) of the Code to be exempt from such tax. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Letter 947 (DO/CG)

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## ST. PETERS MISSIONARY BAPTIST CHURCH

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 513 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

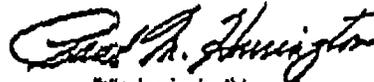
Letter 947 (DO/CS)

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ST.PETERS MISSIONARY BAPTIST CHURCH

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

  
District Director

Enclosure(s):  
Addendum

Letter 947 (00/06)

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## ST-PETERS MISSIONARY BAPTIST CHURCH

You indicate that you will not finance your activities with tax-exempt bonds or certificates of participation. Therefore, this determination letter is based on the understanding that you will not raise funds through such financing. If in the future you wish to raise funds by either of these methods, you should request a ruling from the Internal Revenue Service, Attn: E:EO, 1111 Constitution Avenue, N.W., Washington, D.C. 20224.

If your organization conducts fund-raising events such as benefit dinners, auctions, membership drives, etc., where something of value is received in return for contributions, you can help your donors avoid difficulties with their income tax returns by assisting them in determining the proper tax treatment of their contributions. To do this you should, in advance of the event, determine the fair market value of the benefit received and state it in your fund-raising materials such as solicitations, tickets, and receipts in such a way that your donors can determine how much is deductible and how much is not. To assist you in this, the Service has issued Publication 1391, *Deductibility of Payments Made to Charities Conducting Fund-Raising Events*. You may obtain copies of Publication 1391 from your local IRS Office. Guidelines for deductible amounts are also set forth in Revenue Ruling 67-246, 1967-2 C.B. 104 and Revenue Procedure 90-12, 1990-1 C.B. 471 and Revenue Procedure 92-49, 1992-26 I.R.B., 18.

## *Charitable Contributions - Substantiation and Disclosure Requirements*

**UNDER THE NEW LAW, CHARITIES WILL NEED TO PROVIDE NEW KINDS OF INFORMATION TO DONORS.** Failure to do so may result in denial of deductions to donors and the imposition of penalties on charities.

Legislation signed into law by the President on August 10, 1993, contains a number of significant provisions affecting tax-exempt charitable organizations described in section 501(c)(3) of the Internal Revenue Code. These provisions include: (1) new substantiation requirements for donors, and (2) new public disclosure requirements for charities (with potential penalties for failing to comply). Additionally, charities should note that donors could be penalized by loss of the deduction if they fail to substantiate. **THE SUBSTANTIATION AND DISCLOSURE PROVISIONS APPLY TO CONTRIBUTIONS MADE AFTER DECEMBER 31, 1993.**

Charities need to familiarize themselves with these tax law changes in order to bring themselves into compliance. This Publication alerts you to the new provisions affecting tax-exempt charitable organizations. Set forth below are brief descriptions of the new law's key provisions. The Internal Revenue Service plans to provide further guidance in the near future.

### *Donor's Substantiation Requirements*

**Documenting Certain Charitable Contributions.** — Beginning January 1, 1994, no deduction will be allowed under section 170 of the Internal Revenue Code for any charitable contribution of \$250 or more unless the donor has contemporaneous written substantiation from the charity. In cases where the charity has provided goods or services to the donor in exchange for making the contribution, this contemporaneous written acknowledgement must include a good faith estimate of the value of such goods or services. Thus, taxpayers may no longer rely solely on a cancelled check to substantiate a cash contribution of \$250 or more.

The substantiation must be "contemporaneous." That is, it must be obtained by the donor no later than the date the donor actually files a return for the tax year in which the contribution was made. If the return is filed after the due date or extended due date, then the substantiation must have been obtained by the due date or extended due date.

The responsibility for obtaining this substantiation lies with the donor, who must request it from the charity. The charity is not required to record or report this information to the IRS on behalf of donors.

The legislation provides that substantiation will not be required if, in accordance with regulations prescribed by the Secretary, the charity reports directly to the IRS the information required to be provided in the written substantiation. At present, there are no regulations establishing procedures for direct reporting by charities to the IRS of charitable contributions made in 1994. Consequently, charities and donors should be prepared to provide/obtain the described substantiation for 1994 contributions of \$250 or more.

There is no prescribed format for the written acknowledgement. For example, letters, postcards or computer-generated forms may be acceptable. The acknowledgement does not have to include the donor's social security or tax identification number. It must, however, provide sufficient information to substantiate the amount of the deductible contribution. The acknowledgement should note the amount of any cash contribution. However, if the donation is in the form of property, then the acknowledgement must describe, but need not value, such property. Valuation of the donated property is the responsibility of the donor.

The written substantiation should also note whether the donee organization provided any goods or services in consideration, in whole or in part, for the contribution and, if so, must provide a description and good-faith estimate of the value of the goods or services. In the new law these are referred to as "quid pro quo contributions."

Please note that there is a new law requiring charities to furnish disclosure statements to donors for such quid pro quo donations in excess of \$75. This is addressed in the next section regarding Disclosure By Charity.

If the goods or services consist entirely of intangible religious benefits, the statement should indicate this, but the statement need not describe or provide an estimate of the value of these benefits. "Intangible religious benefits" are also discussed in the following section on Disclosure By Charity. If, on the other hand, the donor received nothing in return for the contribution, the written substantiation must so state.

The present law remains in effect that, generally, if the value of an item or group of like items exceeds \$5,000, the donor must obtain a qualified appraisal and submit an appraisal summary with the return claiming the deduction.

The organization may either provide separate statements for each contribution of \$250 or more from a taxpayer, or furnish periodic statements substantiating contribution of \$250 or more.

Separate payments are regarded as independent contributions and are not aggregated for purposes of measuring the \$250 threshold. However, the Service is authorized to establish anti-abuse rules to prevent avoidance of the substantiality requirement by taxpayers writing separate smaller checks on the same date.

If donations are made through payroll deductions, the deduction from each paycheck is regarded as a separate payment.

A charity that knowingly provides false written substantiation to a donor may be subject to the penalties for aiding and abetting an understatement of tax liability under section 6701 of the Code.

### *Disclosure by Charity of Receipt of Quid Pro Quo Contribution*

Beginning January 1, 1994, under new section 6115 of the Internal Revenue Code, a charitable organization must provide a written disclosure statement to donors who make a payment, described as a "quid pro quo contribution," in excess of \$75. This requirement is separate from the written substantiation required for deductibility purposes as discussed above. While, in certain circumstances, an organization may be able to meet both requirements with the same written document, an organization must be careful to satisfy the section 6115 written disclosure statement requirement in a timely manner because of the penalties involved.

A quid pro quo contribution is a payment made partly as a contribution and partly for goods or services provided to the donor by the charity. An example of a quid pro quo contribution is where the donor gives a charity \$100 in consideration for a concert ticket valued at \$40. In this example, \$60 would be deductible. Because the donor's payment (quid pro quo contribution) exceeds \$75, the disclosure statement must be furnished, even though the deductible amount does not exceed \$75.

Separate payments of \$75 or less made at different times of the year for separate fundraising events will not be aggregated for purposes of the \$75 threshold. However, the Service is authorized to develop anti-abuse rules to prevent avoidance of this disclosure requirement in situations such as the writing of multiple checks for the same transaction.

The required written disclosure statement must:

- (1) inform the donor that the amount of the contribution that is de-

ductible for federal income tax purposes is limited to the excess of any money (and the value of any property other than money) contributed by the donor over the value of goods or services provided by the charity, and

- (2) provide the donor with a good-faith estimate of the value of the goods or services that the donor received.

The charity must furnish the statement in connection with either the solicitation or the receipt of the quid pro quo contribution. If the disclosure statement is furnished in connection with a particular solicitation, it is not necessary for the organization to provide another statement when the associated contribution is actually received.

The disclosure must be in writing and must be made in a manner that is reasonably likely to come to the attention of the donor. For example, a disclosure in small print within a larger document might not meet this requirement.

In the following three circumstances, the disclosure statement is not required.

- (1) Where the only goods or services given to a donor meet the standards for "insubstantial value" set out in section 3.01, paragraph 2 of Rev. Proc. 90-12, 1990-1 C.B. 471, as amplified by section 2.01 of Rev. Proc. 92-49, 1992-1 C.B. 987 (or any updates or revisions thereof);
- (2) Where there is no donative element involved in a particular transaction with a charity, such as in a typical museum gift shop sale.
- (3) Where there is only an intangible religious benefit provided to the donor. The intangible religious benefit must be provided to

the donor by an organization organized exclusively for religious purposes, and must be of a type that generally is not sold in a commercial transaction outside the donative context. An example of an intangible religious benefit would be admission to a religious ceremony. The exception also generally applies to de minimis tangible benefits, such as wine, provided in connection with a religious ceremony. The intangible religious benefit exception, however, does not apply to such items as payments for tuition for education leading to a recognized degree, or for travel services, or consumer goods.

A penalty is imposed on charities that do not meet the disclosure requirements. For failure to make the required disclosure in connection with a quid pro quo contribution of more than \$75, there is a penalty of \$10 per contribution, not to exceed \$5,000 per fundraising event or mailing. The charity may avoid the penalty if it can show that the failure was due to reasonable cause.

Please note that the prevailing basic rule allowing donor deductions only to the extent that the payment exceeds the fair market value of the goods or services received in return still applies generally to all quid pro quo contributions. The \$75 threshold pertains only to the obligation to disclose and the imposition of the \$10 per contribution penalty, not the rule on deductibility of the payment.



Department of the Treasury  
Internal Revenue Service  
Publication 1771 (11-93)  
Catalog Number 20054Q

**Internal Revenue Service**  
1111 Constitution Avenue, NW  
Washington, D.C. 20224

**Bulk Rate**  
Postage and Fees Paid  
IRS  
Permit No. G-48

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# Memorandum



**Date:** December 4, 2007

**To:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

**From:** George M. Burgess  
County Manager 

**Subject:** District Specific In-Kind Request Recommendation

---

The Office of Strategic Business Management (OSBM) has reviewed the attached in-kind request and recommends for the item to move forward to the Board of County Commissioners for consideration. The district specific in-kind reserve balance allows for the funding of this request.

## Background

A retroactive waiver for in-kind services has been requested by a not-for-profit organization the Saint Peters Baptist Church for the "Black Out" event held on October 26, 2007.

In-kind services have been requested in an amount not to exceed \$716 from the Miami-Dade Park and Recreation Department for use of a platform stage. This event will be funded from the District 9 in-kind reserve fund.

In FY 2007-08, the Saint Peters Baptist Church has received no County funding for this event.

Inkind1408