



## TUCSON OSTEOPATHIC MEDICAL FOUNDATION

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[www.tomf.org](http://www.tomf.org)

Dear Valued Community Partner:

Funding for public health improvement programs is falling and medical school costs are rising far faster than inflation. That's why the Tucson Osteopathic Medical Foundation created the Founders' Scholarships and the Trustee Awards.

To sustain these much needed programs we are staging a silent auction and fundraiser September 26, 2015 at Reid Park Zoo. Our guests will be Tucson physicians and their families. We would be honored if you join us in our effort to enhance medical education and advance public health issues by donating a silent auction item. You may call me, Nicole Struck or Ashleigh Day to arrange your donation, pick up, special instructions or to communicate how you or your business wish to be recognized.

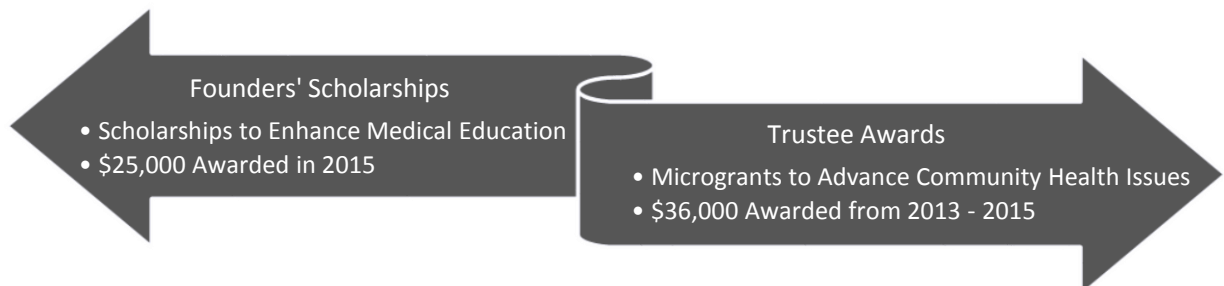
All funds raised from the silent auction go to scholarships and public health grants. TOMF will underwrite all direct costs of the event. We are a 501(c)(3) private operating, non-profit organization. Please retain a copy of this letter to consult with your tax advisor regarding the deductibility of your charitable contribution. No goods or services were provided by TOMF in exchange for this donation.

Sincerely,

Steve Nash  
Executive Director  
Tucson Osteopathic Medical Foundation  
Tax ID #74-2449503

### OUR MISSION...

- Enhancing medical education
- Achievement of excellence, innovation, and caring in advancing community healthcare issues
- Sustainable support of projects which impact the lives of many today and in the future



For more details about these programs or to see how your donation influences the health of our community, please visit [www.tomf.org/giving](http://www.tomf.org/giving).

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## ***Tax Information***

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### ***For Donors and Patrons of Tucson Osteopathic Medical Foundation Silent Auctions***

1. **Tucson Osteopathic Medical Foundation (TOMF) Tax Status** - This organization has been granted not-for-profit/charitable organization status under section 501(c) (3) of the Internal Revenue Code. Accordingly, contributions made to the organization may be deductible for federal income tax purposes.
  - a. All contributions must be supported by proper documentation.
2. **Donations of Goods or Services** - TOMF's Invoice/Receipt includes a description of goods or services donated, and a Good Faith Estimate of the value, based on information provided by donors.
  - a. This Good Faith Estimate may not reflect the Fair Market Value acceptable to the U.S. Internal Revenue Service.
  - b. We encourage you to consult a tax advisor on questions pertaining to any difference between the Fair Market Value and the Good Faith Estimate, and deductibility.
3. **Donations of Cash** - All cash gifts to TOMF may qualify as charitable contributions provided the donor receives no goods or services in exchange and has proper documentation:
  - a. If the amount of the cash donation is \$250 or more, the donor is required to have a written receipt from TOMF to substantiate the contribution.
  - b. TOMF will provide donors with a receipt for any cash donation.
4. **Winning Auction Bidders** - When patrons of TOMF's silent auction win a bid:
  - a. For an Auction Item/Service at a price **greater than** its Fair Market Value:
    1. The patron may be entitled to a charitable contribution to TOMF for the difference between the purchase price and the Fair Market Value. A deduction is limited to the excess of the amount paid for the goods or services over its Fair Market Value. (Ex: The Fair Market Value of goods or services = \$500; \$800 was paid, so excess = \$300 and may be deductible).
    2. TOMF's Invoice/Receipt includes a description of goods or services, and a Good Faith Estimate of the value, based on information from the donor.
    3. We encourage you to consult a tax advisor on questions pertaining to any difference between the Fair Market Value and the Good Faith Estimate, and deductibility.
    4. Retain receipts for your income tax records.
  - b. For an Auction Item/Service at a price **lower than or equal to** its Fair Market Value:
    - i. The patron will not be entitled to a charitable contribution to TOMF.
      1. TOMF's Invoice/Receipt includes a description of goods or services donated, and a Good Faith Estimate of the value, based on information provided by donors.
    - ii. Please consult a tax advisor on questions pertaining to any difference between the Fair Market Value and the Good Faith Estimate, and deductibility.
    - iii. Retain receipts for your income tax records.