<u>Charitable Contributions and Non-Deductible Fees</u> Publication 526

The Animal Welfare Association fundraises for homeless pets in a variety of ways, and while most of our fundraising results in charitable contributions which are tax-deductible, there are initiatives which are feebased and are not considered charitable contributions. Such initiatives may include the purchase of pet supplies in our adoption center, medical services fees in our clinic, or raffle tickets. Please see the IRS <u>publication 526</u> for more information about taxable donations and fees. You may also wish to consult your tax advisor regarding proper claiming of taxable deductions.

Publication 526: http://www.irs.gov/publications/p526/ar02.html