

Are Pro Bono Services Deductible?

Can professionals deduct the contribution of their services?

Q I am the treasurer of a registered 501(c)(3) charitable nonprofit corporation and have taken it upon myself to recruit pro bono services for things such as donation of a website design and bands willing to donate their time and talents for fundraising purposes. Is it legal to give these people tax-deduction forms for their donated services?

A You should definitely thank them and acknowledge their gifts, but you should not suggest that their contributions

are deductible. The IRS doesn't allow anyone to deduct gifts of service or use of facilities.

Recognize these generous people on your website, in your annual report, at your fundraising events, and anywhere else you think would be appropriate. But don't get them into trouble with the IRS by encouraging them to claim a deduction they're not entitled to claim.

*Don Kramer
Nonprofit Issues
NonprofitIssues.com*

What's the Trick to Writing E-Mail Fundraising Letters?

Does e-mail fundraising differ from printed mail? If so, how?

Q I know that people read things differently on the screen than they do with a print letter. How do I write my e-fundraising request to my membership list?

A Here are some of the most important rules to follow when writing an e-mail appeal:

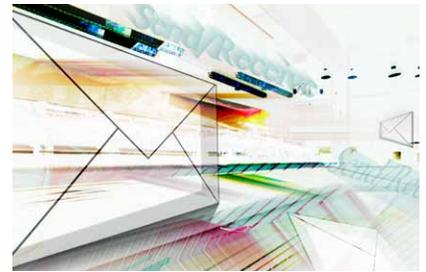
Write an intriguing, eye-catching subject line. You'll have only a few seconds to grab attention.

Make sure the message is timely and urgent. If it's not, it's all too easy for the reader to delete it.

Pay attention to the sender's name and e-mail address. Ideally, use the name of an individual who's well-known to the recipients. Stay away from confusing-sounding technical or institutional addresses.

Write in a casual, conversational style. Online communication is much less formal than what's written on paper. Keep your language clear and expressive.

“White space is even more important onscreen than it is on paper.”



Personalize the copy as much as possible. At a minimum, start off with a personal salutation (“Dear Leslie”). Think through very carefully who you're writing, and why. For example, it would be a mistake to ask a \$1,000 donor for a \$25 gift online.

Keep it short. Avoid long, dense paragraphs. White space is even more important onscreen than it is on paper. If you have a lot of background material on the issue or project about which you're writing, upload it onto your website and include a link for readers to check it out.

To accept donations, point the recipient to a dedicated page on your website – one that's devoted exclusively to the current appeal. This will let you track results without fuss. It will also give you a chance to repeat the appeal's marketing concept on your site.

*Mal Warwick, Chairman
Mal Warwick & Associates
malwarwick.com*

Also see these articles at NonprofitWorld.org:

Get People to Reply to Your E-Mails: Here's How (Vol. 30, No. 4)

Beyond the Single E-Mail Message: Running Effective E-Mail Campaigns (Vol. 23, No. 3)

15 Tips to Optimize Your E-Mail Messages (Vol. 24, No. 3)