

A Registered Charity

The Model Railroad Club, Inc. is required by New Jersey law to register as a charity. Our registration number is: CH2004000.

Public Inspection

The Internal Revenue Service requires that 501(c)(3) organizations make available for public inspection certain forms and supporting documentation and must provide copies free of charge (except for reasonable fees for copying and postage) upon request.

Contacting Us

Please feel free to contact us if you have any questions or would like additional information.

U.S. Mail: PO Box 1146
Union NJ 07083-1146

E-mail: TMRCi_Dev@TMRCI.org
(Please put "Donation Inquiry" in the subject line.)

For More Information

INTERNAL REVENUE SERVICE:
Web site: www.irs.gov
To order forms, instructions
& publications: 1-800-829-3676

STATE of NEW JERSEY:
Dept. of Law & Public Safety, Division of
Consumer affairs:
Website: www.state.nj.us/lps/ca



A 501(c)(3) Tax-exempt Organization
affiliated with the Union County Dept. of
Parks & Recreation.

A Guide to Making Tax- deductible Donations

Brochure last revised: 1/25/2009

First, “Thank you!”

Whether you are visiting us for the first time or you are a regular guest, thank you for your support. Your admission donation helps keep the lights on and the trains running. In 2008, for example, the Club paid over \$22,000 just for utilities.

Thank you, also, for reading this brochure. We hope you will consider making an additional donation.

Our Mission

The mission of The Model Railroad Club, Inc. is to educate the general public and the Club’s members about the railroads and the industries they served in the New York, New Jersey and Pennsylvania area.

This is accomplished through the building and operating of the Club’s scale model railroad displays, interpretive displays on the railroad industry and the hobby of model railroading in our gallery area and by conducting research.

A Tax-exempt Organization

The Model Railroad Club, Inc. (the “Club”) is a tax-exempt organization, as defined under Section 501(c)(3) of the Internal Revenue Code. This means that donations to The Club from individuals, foundations and corporations are tax-

deductible, to the extent allowed by law. This brochure is designed as a guide to explain the different kinds of donations and how to make tax-deductible donations to the Club. *

**This brochure is not intended to give financial advice. The Model Railroad Club, Inc., its officers, directors and members are not qualified to perform such services. Please consult your accountant or financial advisor.*

The Model Railroad Club, Inc., its officers, directors and members are not responsible for any errors or omissions that may be contained in this brochure.

Kinds of Donations

There are two main types of donations you can make to help support the Club and its activities.

Cash Contributions

The IRS considers a cash contribution to be any contribution paid by cash, check, credit card or payroll deduction. If you donate your services to a qualified organization, this category also applies to your out-of-pocket expenses. **The Model Railroad Club, Inc. is a qualified organization, as defined by the IRS.**

Contributions of Property

You may contribute property to a qualified organization (including, but not limited to, land, buildings, tangible personal property, cars, boats, etc.). The amount of your contribution is generally the fair market value of the property at the time of the contribution. It is the responsibility of the donor to determine the fair market value

of the contribution (see IRS publications 526 “Charitable Contributions” and 561 “Determining the Value of Donated Property” for more information).

There are limits to the deduction you can take for making charitable contributions. Generally, the limit is 50% of your adjusted gross income but in some cases smaller limits may apply. **The Model Railroad Club, Inc. is a “50% limit organization,” as defined by the IRS** (see IRS publication 526 for more information).

Making a Donation

Cash

Any cash donation to the Club is greatly appreciated, regardless of the amount. We have several specific projects you can direct your cash donations to, or you may indicate no preference or any combination thereof. You can make your donation in person, mail it to the Club or donate online on our Website.

Property

If you wish to make a donation of property, we ask that you first contact us in writing. Please see the “Contacting Us” section of this brochure for our e-mail and U.S. Mail addresses.

Written Acknowledgement

The Model Railroad Club, Inc. will issue written acknowledgement of your generosity, as required by IRS regulations.