

## Are the Gracias-Merci Raffle tickets ‘tax-deductible’?

**DISCLAIMER:** The following comments represent our understanding based on the cited documents. Nevertheless, the individual taxpayer is solely responsible for determining what is tax deductible.

1) Tickets (see disclaimer): According to the IRS (<http://www.irs.gov/pub/irs-pdf/p526.pdf>), the answer is ‘No’. Publication 526 states that the cost of raffle, bingo or lottery tickets is not deductible as a charitable contribution.

2) Donations (see disclaimer): Our organization (Foreign Language Academic Pto Inc.) is listed in IRS Publication 78. According to Publication 526, donations to charitable organizations listed in Publication 78 are deductible as charitable contributions.

Publication 78 (<http://www.irs.gov/charities/article/0,,id=96136,00.html>) uses a coding system to identify each organization listed by type and limitation on deductibility of charitable contributions to the organization. The code for Foreign Language Academic Pto Inc. is ‘None’... which indicates that it is a public charity with a 50% deductibility limitation.

If you require our IRS Tax ID number or a receipt for filing your taxes, please contact us. For inquiries regarding the Gracias-Merci Raffle, please send your email to [gracias-merci-raffle@cox.net](mailto:gracias-merci-raffle@cox.net).