

## **Tax Receipt**

All items donated to Free Bikes 4 Kidz are deductible for income tax purposes at their present fair market value. Internal Revenue Code places the responsibility for estimating the fair market value upon the donor rather than the agency receiving the gift. (The local office of the Internal Revenue advises that "Fair Market Value" is interpreted as that which a buyer is willing to pay and a seller is willing to accept.)

Free Bikes 4 Kidz does not provide any goods or services for any property contributed. FB4K Portland is a 501(c)3 tax exempt organization.

EIN # 82-4958794

Free Bikes 4 Kidz Portland www.fb4kportland.org