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## **Fred J. Toroni & Company**

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CERTIFIED PUBLIC ACCOUNTANTS

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We were recently asked this question.

A donor purchased \$50 worth of raffle tickets and now wants a letter for a tax deduction. What do we do?

The purchase of a lottery ticket from a charity is not deductible as a charitable contribution for federal income tax purposes. The IRS has ruled that the tickets are worth the chance to win the prize and there is no element of gift in the purchase. Therefore, you may want to thank the purchaser for the payment, but indicate that it was for lottery tickets and was not deductible.

If you have any questions, please contact our office.

Fred J. Toroni & Company  
Certified Public Accountants

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