

Tax Benefits of Supporting VTEC’s 100forHeroes Campaign

Authorized 501(c)(3) Nonprofit Organization — EIN: 82-1410441

(All contributions are tax-deductible under current IRS regulations)

For Corporations

Corporate donations to the Veterans Training Empowerment Center (VTEC) — a confirmed 501(c)(3) nonprofit — are deductible under IRS §170(b)(2) and may also qualify as ordinary and necessary business expenses when tied to branding, marketing, or community initiatives.

- Deduct up to 10% of taxable income for qualified charitable contributions.
- Carry forward unused deductions for up to five years.
- In-kind donations of equipment, vehicles, or materials are deductible at fair market value if used directly for VTEC’s mission.
- Sponsorships with logo placement or naming rights may qualify as fully deductible business expenses.
- C- and S-Corporations may be eligible for additional state tax incentives or credits.
- Corporate giving supports ESG and CSR goals while reducing taxable income.

For Individuals

Individual contributions to VTEC qualify as charitable deductions under IRS §170(c) and help support veteran training and employment nationwide.

- Deduct up to 60% of Adjusted Gross Income (AGI) for cash gifts.
- Deduct fair market value for appreciated assets while avoiding capital-gains tax.
- Starting 2026, deductions apply to contributions exceeding 0.5% of AGI.
- Universal charitable deduction: up to \$1,000 (single) or \$2,000 (joint).
- Qualified Charitable Distributions (QCDs): donors aged 70½+ can transfer up to \$100,000 annually from IRAs without increasing taxable income.
- Estate and legacy gifts reduce or eliminate estate tax liability.

Donation Types & Deductibility

Individual contributions to VTEC qualify as charitable deductions under IRS §170(c) and help support veteran training and employment nationwide.

Donation Type	Deductibility	Key Notes
Cash	100% deductible up to limits	Simplest, immediate impact
In-kind (equipment, materials)	FMV deductible	Must serve charitable purpose
Appreciated assets	FMV deductible	Avoids capital-gains tax
IRA QCD (70½+)	Up to \$100,000	Excluded from taxable income
Bequests / Legacy gifts	Estate deduction	Reduces taxable estate value

Compliance & Documentation

- Donations of \$250+ require a written acknowledgment from VTEC confirming no goods or services were received.
- Property donations > \$5,000 require an appraisal and IRS Form 8283.
- All contributions must be traceable (bank record, payroll deduction, or electronic receipt).
- VTEC provides official acknowledgment letters, receipts, and IRS-compliant documentation for all donations.

Federal Deduction Summary (2025–2026)

Donor Type	Deduction Limit	Carry-Forward	Notes
Corporations	Up to 10% of taxable income	5 years	Cash + in-kind allowed
Individuals (cash)	Up to 60% of AGI	5 years	Must itemize
Individuals (appreciated assets)	Up to 30% of AGI	5 years	Deduct FMV; avoid capital gains
Non-itemizers	\$1,000 (single) / \$2,000 (joint)	N/A	Universal deduction (2026)
IRA QCD (70½+)	Up to \$100,000/year	N/A	Excluded from income

Disclaimer: This summary is provided for informational purposes only and does not constitute legal or tax advice. Donors should consult their own tax advisor regarding applicability under federal and state law.

Veterans Training Empowerment Center (VTEC)

Confirmed 501(c)(3) Nonprofit Organization

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www.vtecenter.org | www.100forheroes.org

