

Guide•Dogs

FOR THE BLIND

February 15, 2007

Dear Puppy Raiser,

Thank you for serving as a Guide Dogs for the Blind puppy raising volunteer in the calendar year 2006.

Puppy raising volunteers provide an invaluable service to our organization in the socialization and pre-training of our pups. As a volunteer, you spend substantial time providing basic obedience training and socialization to our Guide Dog puppies. In addition, you may incur certain out-of-pocket expenses in furtherance of these duties.

These out-of-pocket expenses may qualify as a deductible expense on your individual income tax returns. As a result of recent tax law changes, we are required to provide you with certain information to substantiate your income tax deduction.

In order to comply with the charitable "substantiation" requirements, we must state that Guide Dogs does not provide you with any goods or services in consideration for your services. We recommend that you keep records and receipts to support the amount of your expenses that you incur as a puppy raiser, and subsequently deduct on your tax return. (Please note that Guide Dogs does not need to receive a copy of these records). Please consult your personal tax advisor for more details.

Again, we thank you for your valuable support.

Sincerely,



Brent Ruppel
Director, Canine Community Programs
Guide Dogs for the Blind

This letter is designed to comply with the "substantiation" requirements of IRS Regulation 1.170A-13(f)(10).

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