

# About Sudbury

Sudbury, Massachusetts



## Sudbury Trust

Town of Sudbury

# 2014



This is a comprehensive program of giving for the Town of Sudbury. This program introduces the many ways a potential donor may give a gift or donation to the Town – for a wide variety of programs, services, or individual memorial and honor items. The goal is to let it be known, “giving is central to the future of Sudbury”.

**Town of Sudbury  
278 Old Sudbury Road  
Sudbury, MA 01776  
[www.sudbury.ma.us](http://www.sudbury.ma.us)**

# The Sudbury Trust

**The Sudbury Trust** is a comprehensive charitable donation program sponsored by the Town of Sudbury. The Sudbury Trust invites you to help us reach our goals. Your donations help sustain vital municipal and educational programs, as well as advance new economic, social, and cultural initiatives in Sudbury. Together we can sustain the unique quality of life in Sudbury and enhance opportunities for all its citizens, for years to come. Trust in our Town, trust in our future.

*Giving is central to the future of Sudbury*

## How may I give to Sudbury?

- Monetary Gifts [Learn more](#)
- Tangible & Real Estate Property [Learn more](#)
- Services [Learn more](#)
- Personal Time [Learn more](#)



All gifts and donations are subject to the [Town of Sudbury's Donation Policy](#).

**For more information** on The Sudbury Trust, call 978-639-3381 or e-mail [Sudburytrust@sudbury.ma.us](mailto:Sudburytrust@sudbury.ma.us)

## Monetary Gifts

[home](#)

Each year, the Town receives monetary gifts of various sizes for both restricted and general use. It is through the continued generosity of individuals, organizations and businesses alike, that we are able to provide and maintain services, programs and assets for the benefit of the community that would otherwise not be possible. Monetary donations made directly to the Town of Sudbury *may* be tax deductible. However, it is important to note that a municipality is not considered a section 501(c) (3) charitable organization by the IRS. (For more information on charitable contributions, see [IRS Publication #526](#).)

### Restricted Gifts

You may choose to give a restricted or designated gift whose purpose is to strengthen a particular program or department. Perhaps you would like to help meet a particular capital need. A *restricted gift* may be used solely for the project, program or service that you specify. Restricted gifts typically go toward a specific item, event or ongoing program purpose. Your restricted donation will be administered under the direction of Town boards, committees or other responsible parties.

Here is a sampling of restricted gift accounts established in recent years.

- Memorial Day**
- Conservation**
- Fuel Assistance**
- Police Bike Patrol**
- Sudbury Day**
- 4<sup>th</sup> of July Parade**
- Child Safety**
- Local Emergency Planning**
- Community Emergency Response**
- Ponds & Waterways**
- Youth & Teen Center**
- Sudbury Educational Resource Fund\***
- Sudbury Special Education Fund\***

\*for more information regarding gifts and donations specifically for Sudbury Public Schools you may contact Central Office at 978-443-1058 or email [school\\_committee@sudbury.k12.ma.us](mailto:school_committee@sudbury.k12.ma.us)

Persons wishing to contribute to any existing restricted gift categories, or establish a new one to better suit your giving goals, may contact the Selectmen's Office at 978-639-3381 or email [Sudburytrust@sudbury.ma.us](mailto:Sudburytrust@sudbury.ma.us).

## **Unrestricted Gifts**

Unrestricted gifts allow the Board of Selectmen to address what it believes are areas of greatest need. This type of gift provides the most flexibility when distributed. Such gifts may be combined with other unrestricted donor funds to permit the town to initiate major institutional goals once enough funds have been raised.

Persons wishing to contribute an unrestricted gift of any size may contact the Selectmen's Office at 978-639-3381 or email [Sudburytrust@sudbury.ma.us](mailto:Sudburytrust@sudbury.ma.us).

## **Anonymous Gifts**

While the Town wishes to respect all donor requests, it has chosen to ensure that all donations remain public record, thus anonymous donations can only be made through a third party. All donors will be consulted as to their desires for recognition.

## **Memorial and Honor Gifts**

A thoughtful way to honor a loved one, friend or colleague is through a gift made in their name. Memorial and honor gifts can be made to any area of the Town. The individual being honored or family of the deceased is notified of the contribution and a permanent record of the gift will be maintained in the official records of the Town. Would you like to purchase a heritage tree or bench? Sponsor a pond or conservation trail? To learn more about the many options for memorial and honor gifts [click here](#).

## **Endowments/Trusts**

A **gift** is an outright transfer of monies for a specified purpose. A **trust** usually involves an ongoing donation or financial concern, where the funds are given to support a special purpose on a continuing basis. Some trusts may include a restricted or non-expendable portion in order to extend the longevity of the donated resource. An **endowment** agreement generally indicates that any donation of principal be held in a trust fund in perpetuity. Only the investment earnings (and any portion of principal deemed expendable per the terms of the endowment) are available to be used for specific purposes. While Town appropriations are not required for trust activities, Trustees are required to submit expenditure budgets each fiscal year to the Board of Selectmen. Individual trusts are invested per Town Trust guidelines, subject to generally accepted accounting and audit standards.

## “In Sudbury We Trust ...”



People From left to right  
1. Fred A Noyes - RFD Carrier  
2. Clyde Barber - Rubbish Collector  
3. Harvey Fairbanks - Former Selectmen, owns Farm on Rte 27  
4. Forrest Bradshaw - Postmaster, Town Clerk, owned convenience store (Bradshaws Store)

Citizens of Sudbury have benefited and continue to benefit from the generosity of those who preceded them. Beginning more than 300 years ago, various endowments and trust funds have been established according to the wishes of the donors. Pictured here above for example, is Forrest Bradshaw (c. 1930's). Forrest's strong ties to Sudbury over the years included being the Postmaster, Town Clerk and a local storeowner. In 1987, the Bradshaw family established an endowment in memory of Forrest D. Bradshaw to be used in perpetuity by the Goodnow Library to obtain and preserve historical documents of Sudbury.

If you wish to contribute to any of our existing trusts, or would like to establish a new trust or endowment, you may contact the Selectmen's Office at 978-639-3381 or [Sudburytrust@sudbury.ma.us](mailto:Sudburytrust@sudbury.ma.us). For more details

on existing trust projects, [click here](#).

### Priority Projects

While the Board of Selectmen are grateful of all donations offered for projects that can improve the quality of life in Sudbury, they reserve the right to decline gifts or grants for projects that might require *extraordinary* in-kind or monetary contributions from the Town or its staff to assist in the planning, implementing or maintaining of a project.

The Board of Selectmen is pleased to offer a list of key projects that have already been through a priority setting process and are **“ready to go”** once sufficient funds have been identified. **If you do not see exactly what you are looking for on the priority projects list** - Town staff would be excited and happy to work with all donors to discuss these projects to see if any can be tailored to meet your specific giving goals.



For a list of priority projects, [click here](#). Persons wishing to contribute to the existing list of priority projects, or would like us to consider something new, may contact the Selectmen's Office at 978-639-3381 or email [Sudburytrust@sudbury.ma.us](mailto:Sudburytrust@sudbury.ma.us).

## Tangible Assets and Real Estate Property

[home](#)

The Town is also happy to receive tangible assets and real estate property as gifts. All gifts or donations are subject to the [Town of Sudbury's Donation Policy](#). Tangible property donations *may* also be tax deductible. (For more information on charitable contributions, see [IRS Publication #526](#).) If you or your organization would like to donate any tangible assets or real estate property to the Town, you may contact the Selectmen's Office at 978-639-3381 or email [Sudburytrust@sudbury.ma.us](mailto:Sudburytrust@sudbury.ma.us).



## Services

[home](#)

The Town is also happy to receive donations of services from businesses and organizations located within or otherwise doing business in the Sudbury community. All gifts or donations are subject to the [Town of Sudbury's Donation Policy](#). If you or your organization would like to donate services the Town, you may contact Selectmen's Office at 978-639-3381 or email [Sudburytrust@sudbury.ma.us](mailto:Sudburytrust@sudbury.ma.us).



## Personal Time

[home](#)

- ❖ **Volunteering** – Are you interested in getting involved in town government? Why not consider volunteering your time by applying for an open position on one of our more than 40 Town Boards and Committees. See open positions on our website at [Volunteer and Job Opportunities](#)
- ❖ **Support** ongoing Sudbury events and initiatives. Stay in touch by regularly visiting [Sudbury's website Calendar](#) for the latest calendar page news and listings.
- ❖ **Senior Work Tax Credit Program** – The Sudbury Senior Community Work Program matches qualified people age 60 and older with a variety of jobs that support Town Departments. Earn up to \$750 of property tax relief For more information you may contact the Senior Center at 978-443-3055 or email [senior@sudbury.ma.us](mailto:senior@sudbury.ma.us)



## Memorial and Honor Gifts

[home](#)

A thoughtful way to honor a loved one, friend or colleague is through a gift made in their name. The Board of Selectmen will officially acknowledge all memorial and gifts. The individual being honored or family of the deceased will be notified of the contribution and a permanent record of such gift will be maintained in the official records. Donations for specific assets such as benches, trees or furnishings may also include a dedication plaque.

Memorial and honor gifts can be made to benefit a wide variety of programs, activities or areas within the Town of Sudbury:

- Heritage Tree & Park Bench Program [Learn more](#)
- Sponsor a Pond Program *\*Coming Soon\**
- Sponsor a Conservation Trail Program *\*Coming Soon\**
- Youth and Recreation programs
- Park improvements
- Building grounds beautification and maintenance
- Public art and Sudbury Cultural Council sponsorships
- Public health programs
- Sudbury Fire Department equipment or activities
- Sudbury Police Department equipment or activities
- Sudbury Public School scholarships
- Recycling education and environmental programs
- Conservation and Historical Preservation



Persons wishing to make memorial and honor gifts to any of the above areas, or establish something new, may contact the Selectmen's Office at 978-639-3381 or email [Sudburytrust@sudbury.ma.us](mailto:Sudburytrust@sudbury.ma.us).

## Heritage Tree & Bench Program

[home](#)

The Heritage Tree and Bench Program provides a unique way to commemorate a special event, or honor a loved one, friend or colleague. Program trees and benches are placed on Town-owned land. Trees and benches purchased through the program may be placed in Town parks, trails, playgrounds, recreation fields or other suitable outdoor municipal settings. Exact placement is at the discretion of the DPW Director, Parks and Recreation Director, Town Manager and Board of Selectmen. Payment is due at the time order is placed. These donations *may* be tax deductible. (For more information on charitable contributions, see [IRS Publication #526](#).)

In addition to this program, you can honor a special event or, remember a friend, family member or colleague in many other ways. [Find out more...](#)

### Heritage Trees

The cost of a Heritage Tree is \$500. This includes the tree, gift plaque and continued maintenance of the tree (fertilizer, pruning, mulching, etc.). After the tree is planted, the contact person will receive a certificate and map of the planting location for each tree. Trees ordered from April 1 through October 15 will be planted in the late fall. Trees ordered October 16 through March 31 will be planted in the spring.

Payment is due at the time the order is placed. [Printable Order Form](#)



*Newly Planted Memorial Tree*



*Gift Plaque*

For more information on the Heritage Tree & Bench Program, you may contact the Department of Public Works at:

Public Works Division  
275 Old Lancaster Road  
Sudbury, MA 01776  
Phone: 978-443-2209 ext. 1221  
[DPW@sudbury.ma.us](mailto:DPW@sudbury.ma.us)

## Heritage Benches

[home](#)



The fee for a Heritage Bench is \$1400. This fee covers the cost of a granite bench with a brass plaque or engraving, installation and perpetual care of the bench. Plaques may be inscribed with up to two lines of text. Payment is due at the time the order is placed.

Installation depends on the time of year received and the number of preceding orders. Benches may take as long as 8 weeks to be installed and remain the property of the Town of Sudbury. Once the bench is installed, the contact person will receive a letter notifying them that the bench has been placed and provided a map showing the location of the bench.

### [Printable Order Form](#)

For more information on the Heritage Tree & Bench Program, you may contact the Department of Public Works at:

Public Works Division  
275 Old Lancaster Road  
Sudbury, MA 01776  
Phone: 978-443-2209 ext. 1221, [DPW@sudbury.ma.us](mailto:DPW@sudbury.ma.us)

### **Discretionary/Charity Fund**

This fund, also sometimes known as the “Donation Fund” or “Ancient Fund”, comprises monies from wills and trusts going as far back as 1697. The Board of Selectmen may use this fund each year to provide small gifts to individual residents of Sudbury based on financial need.

### **Forrest Bradshaw Memorial**

The Bradshaw family designated the Goodnow Library as a recipient of memorial donations in the name of Forrest D. Bradshaw. The Library’s Board of Trustees may use this fund in support of the Bradshaw collections of historical papers relating to Sudbury.



### **Goodnow Library Fund**

John Goodnow’s October 18, 1861, will bequeathed monies to the Town of Sudbury. The Library’s Board of Trustees may use this fund in support of Goodnow Library. (Picture Right, Original Goodnow Library c. 1888)

### **Lydia Raymond Fund**

Lydia G. Raymond of Sudbury died January 24, 1960, leaving a will bequeathing monies to Goodnow Library. The Library’s Board of Trustees may use this fund in support of Goodnow Library.

### **Rhoades Memorial**

Paul Whitney Rhoades of Sudbury bequeathed monies in 1981. The Library’s Board of Trustees may use this fund to purchase books relating to landscape architecture, horticulture, gardening and floriculture.

### **Annie L. Thorpe Trust**

Originally established in 1934 in the name of Annie L. Thorpe for furthering the work of the School District Nurses or other health work in Sudbury. This trust is administered under the guidance of Sudbury’s Board of Health Director.

### **Cheri-Anne Cavanaugh Fund**

Named for Cheri-Anne Cavanaugh, a 16-year-old Sudbury resident who died in April 1992. This fund was established by her family and friends to perpetuate her memory and to help the

youth of Sudbury. This trust is administered under the guidance of Sudbury's Board of Health Director to support health and human services for Sudbury children.

### **George J. Raymond Scholarship Fund**

In 1925, Lydia G. Raymond established this perpetual trust fund for the promotion of higher education in the Sudbury High School. Today this trust annually provides one-time modest academic scholarship to a graduating senior at Lincoln-Sudbury Regional High School.

### **Tercentenary Fund (Yr 2075)**

The Bicentennial Committee of 1976, donated a small remaining balance from the Town's celebration fund to be reinvested until the year 2075, to be used for the celebration of the Nation's 300th anniversary.

### **School Fund**

As best can be determined, this fund originated as portions of the monies from two sources: the 1757 will of Joshua Haynes and 1697 will of Peter Noyes. The Sudbury Public School Committee may use this fund to purchase text books or other educational materials.

### **Autism Fund**

A private donation provided to Sudbury Public Schools in support of programs designed to meet the educational needs of children with autism.

### **Sept 11 Memorial**

Dedicated on September 11, 2003, the Memorial Garden features flowering plants and trees, three bluestone benches, and a commemorative center stone of Sudbury granite where engraved bronze plaques recount the events of September 11, 2001, and memorialize three Sudbury residents who were lost that day. The Memorial Garden Oversight Committee may use the monies in this trust for the maintenance and enhancement of the September 11<sup>th</sup> Memorial Garden.



### **Perpetual Care Fund**

One of the oldest and largest funds, these monies are used for the perpetual care of Sudbury's seven cemeteries. A portion of the proceeds from the sale of Town cemetery plots is applied to this fund. The Cemetery Department, under the Direction of Public Works, may use a portion of this fund for the permanent care, maintenance and improvements to Town cemeteries.



### **Thomas Garfield Trust**

Established by Thomas Garfield. The Cemetery Department, under the Direction of Public Works, may use a portion of this fund for the permanent care, maintenance and improvements specifically for Mount Pleasant Cemetery and to supplement the Perpetual Care Fund.

### **Raymond Mausoleum**

Established in 1962 from the will of Lydia G. Raymond, for the perpetual care, maintenance, preservation and repair of the Raymond Family Mausoleum.

### **Wood Davison House**

Monies in this trust fund comprise donations originally made to support a project to move the Wood Davison house from its location at 348 Boston Post Road to Town property on Old Sudbury Road between the Flynn Building and the Loring Parsonage. The project was later determined to be infeasible. In order to use the funds for purposes other than those specifically stipulated under the Wood Davison House fundraiser, the Town must petition the Probate Court for approval. To date, no such determination has been made.

### **Harry C. Rice Museum Fund**

Established in 1979 from the will of Harry Rice. The will stipulated that this fund, together with any other monies that might be donated to it from other sources, are to be invested by Sudbury's Treasurer until such time as the accumulated fund is substantial enough to allow the Town to build a suitable, fireproof museum to properly house and display "artifacts, materials and programs which are appropriate to the study of American History, and in particular the history of New England and Sudbury, including American Indian history." The will also stipulated the funds must be solely used for the development of a separate Sudbury Museum. In order to use the funds for purposes other than those stipulated, the Town must petition the Probate Court for approval. To date, no such determination has been made.

### **Haskell Field Loop Trail Maintenance Fund**

In December 2007, the Town received charitable gifts from an anonymous donor to construct and maintain a loop trail on Town-owned property at Haskell Field. The donor also gifted monies for the purpose of establishing and funding a trust for maintaining the loop trail.

### **Atkinson Pool Scoreboard Trust**

Established in 2010, this initial gift, together with any other monies that might be donated to it from other sources, may be used under the direction of the Atkinson Pool Scoreboard Advisory Committee, for maintaining, repairing and providing for the eventual replacement of the scoreboard.

## **Boundless Playground Fund**

[home](#)

This amazing playground is a state of the art facility with play opportunities for all children ages 2-12 was made possible by a grant from Boundless Playgrounds generously donated by the Lyons Family of Sudbury. Funds were also given by CVS Caremark and through the additional fundraising efforts of the SMILE Sudbury Committee. Lyons' Pride is the first Boundless Playground in Middlesex County. Money has also been donated to establish a trust for maintaining and preserving this popular community asset for years to come.



## **Other Sudbury Trusts/Memorial Funds....**

**Grinnell Memorial**  
**Hosmer Memorial**  
**Walker Walsh Alumni**  
**Nature's Outdoor Classroom**



(Homser House, c. 1820)

## Priority Projects

[home](#)

Below is a listing of priority projects that are in need of your financial support. Town staff would be excited and happy to work with you to tailor any of these projects to meet your specific giving goals. *Together we can make them happen!*

<b>Category</b>	<b>Description</b>
<b>Restricted Gifts:</b>	<ul style="list-style-type: none"><li>➤ Construct a museum to display Town artifacts, including a 1938 Ford Fire Engine (currently privately owned), donated by Henry Ford to Sudbury</li><li>➤ Repair the Carding Mill house and restore the Water Wheel to generate power for the building (perhaps house a Sudbury Museum at the location)</li><li>➤ Annual fireworks display (Fourth of July)</li><li>➤ Signage (Town Offices) over entry doors</li><li>➤ More canoe/kayak launches with parking areas</li><li>➤ Signage, maps, rules, etc. for historic “side of the road” turn-in areas</li><li>➤ Landscaping materials and services for Town Offices, public ways and cemeteries</li></ul>
<b>Memorial Gifts:</b>	<ul style="list-style-type: none"><li>➤ An added room for the Senior Center</li><li>➤ More exercise stations for Haskell Field site</li><li>➤ Park benches/signage and gazebo for Haskell Field site</li><li>➤ Blackout curtains for the Senior Ctr. for movie viewing or presentations</li><li>➤ Flagpole, light and landscaping at the DPW Building</li><li>➤ Flagpole at the Flynn Building</li><li>➤ History trail designed by Maria von Brincken</li><li>➤ Install a dock at Stearns Mill Dam</li><li>➤ Reconstruct bandstand near Noyes School</li><li>➤ Flowering tree groupings along Boston Post Road in the business area</li><li>➤ Stonewall encasing the “Alan Flynn Building” sign in front of the Flynn Bldg., giving the area some definition</li><li>➤ Continuation of the front stone wall along the driveway side of the Flynn Bldg. to contain a perennial garden entryway</li><li>➤ Stone benches and a water fountain in the area of the old bandstand</li><li>➤ Windows, Lighting to reduce energy costs in Town buildings (two satellite fire stations, Fairbank building, Town Hall and Police Station)</li></ul>
<b>Unrestricted Gifts:</b>	<ul style="list-style-type: none"><li>➤ Retrofitting Fire Stations 2 &amp; 3 to accommodate separate male and female sleeping and bathroom facilities</li></ul>

### I. Definition and Governance -

Donations subject to this policy include all monetary gifts, donations, grants, or bequests, and all donations of equipment, materials, or other donations in kind. Gifts and donations may be accepted by the Town from a charitable foundation, a private corporation, or an individual, or from the Commonwealth, a county or municipality or an agency thereof, pursuant to the provisions of M.G.L. Chapter 44, Sections 53A. These amounts may be expended without appropriation, however, must be spent in accordance with the provisions of the gift or donation. Considered a special purpose fund, the monies in a gift account may be held-over from year to year.

### II. Acceptance of Donations –

#### Monetary -

The Board of Selectmen recognizes and appreciates the benefits to the Town of donations of time, talent, and money in support of the Sudbury community. While the Board of Selectmen is grateful for donations for a variety of projects that can improve the quality of life in Sudbury, they reserve the right to decline donations for specific projects that might require extraordinary in-kind or monetary contributions from the Town or its staff to assist in planning, implementing or maintaining the project, or where the project would compromise the success of other efforts of the Town.

All donations accepted by the Board of Selectmen will be expended at the discretion of the Board of Selectmen or appropriate designee (e.g. responsible department, division, trustees, committee or individual associated with direct benefit of or expenditure authority for the gift).

Donations that are accepted by the Board of Selectmen will ordinarily be accepted without condition or restriction, unless requested and the Board approves a proposed condition or restriction as being in the interest of the Town.

Monetary donations will be placed in a separate account as needed and in compliance with applicable laws.

#### Tangible personal property –

The Board of Selectmen may, in its sole discretion and authority, accept gifts of tangible personal property on behalf of the Town from the federal government, a charitable foundation, private corporation, individual, or from the Commonwealth or any political subdivision thereof, and may, in its sole discretion and authority, use said gifts, without specific appropriation

thereof, for the purpose of such a gift or, if no restrictions are attached to the gift, for such other purposes as it deems advisable.

#### Donations of time and personal services –

Donations of time and personal services by Sudbury residents shall not be subject to this policy. This exemption shall apply to individual volunteerism only, and shall not extend to donations of services by employees and agents of businesses or commercial entities, which shall be treated the same as donations of money or other contributions of economic value under this policy.

#### III. Rejection of Donations –

The Board of Selectmen reserves the right to reject any donation when it finds that the donation would not serve the best interests of the Town. The Board will consider the overall interests of the Town in reviewing each donation, but generally will not accept donations in the following circumstances:

1. The donation is incompatible with existing or planned services, programs, or goals of the Town.
2. The donation would result in an unreasonable inequity among Sudbury residents or groups of residents within the Town.
3. The donation may tend to result in a recurring cost to the Town such as the salary or benefits for a staff position, or ongoing maintenance or support of equipment or materials, or would create a cost to the Town to terminate or eliminate the staff, equipment or materials (e.g. unemployment.)
4. The donation may require special supplies, maintenance, or installation, or entail other significant costs not covered by the donation.
5. The donation would involve unreasonable advertising or promotion of a commercial interest.
6. The donation would support a program that has been discontinued or any program, equipment or materials, or a capital item that was proposed but not funded in the budget approved for the Town by the voters of the Town of Sudbury at a Town Meeting or Town Election.

#### IV. Exceptions to Requirement of Board of Selectmen–

None. While the Board of Selectmen does not need to authorize, accept or promote the actions of individuals or organizations to engage in fundraising, the proceeds of which may be given to the Town as a gift or donation, either in lump-sum, regular intervals or periodically into the future, all donations regardless of dollar amount or purpose must be accepted by the Board of

Selectmen before being considered a revenue of the Town, expended or encumbered for any purpose.

## V. Fundraising

Any group or organization that seeks to raise funds to support the Town, especially to support a particular program or initiative, should communicate with the Town to ensure its efforts are compatible with the Town's goals. Generally, communication and coordination with the Town is encouraged for any fundraising efforts. Donations from fundraising efforts are subject to the donation approval policy. The Board of Selectmen may choose not to accept donations from fundraising efforts in the absence of approval prior to the fundraising effort. Furthermore, individuals, commercial or private entities, or any other type of organization is prohibited from engaging in any fundraising efforts on behalf or in the name of the Town of Sudbury, without express prior permission.

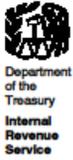
Individuals, commercial or private entities, or any other type of organization that engage in fundraising are solely responsible for operating under all State and Federal mandates, including those governing charitable funds, fundraising, and non-profit activities. More details regarding charitable funds and fundraising may be obtained at the [Mass. Attorney General's Office](#) and the [Internal Revenue Service](#).

Often times, separate fundraising efforts will warrant that the Town becomes involved as the permanent custodian or funding mechanism for a particular purpose. However, until the Town is legally designated through proper trust documentation or money is donated to an existing Town trust, or accepted by the Board of Selectmen for an established municipal purpose (or on behalf of and in accordance with established municipal committees or commissions (e.g. the LEPC, COA or the Cultural Council), such donations may not be considered revenue to the Town, subject to use or appropriation by the Town.

Any individual or organization that raises funds for any purposes may be prosecuted for misrepresenting or misusing the Town of Sudbury's Tax ID, State and Federal tax-exemption status or other determinations under IRS section 501(c)(3).

## VI. An important notice regarding charitable gifts or donations made to local government entities

Charitable donations made directly to a local government *may* be tax deductible by donors but are not expressly granted or guaranteed under IRS section 501(c)(3) or any other tax regulations. For further details see [IRS Publication #526](#), contact the IRS or consult with a tax professional regarding particular charitable contributions as well as the eligibility requirements for specific individuals (or entities) when claiming deductions for federal income, estate and gift tax purposes.



**Publication 526**  
Cat. No. 15050A

# Charitable Contributions

For use in preparing  
**2013** Returns



Get forms and other information  
faster and easier by  
Internet at [IRS.gov](http://IRS.gov)

Nov 12, 2013

## Contents

Future Developments	<a href="#">1</a>
What's New	<a href="#">1</a>
Reminders	<a href="#">1</a>
Introduction	<a href="#">2</a>
Organizations That Qualify To Receive Deductible Contributions	<a href="#">2</a>
Contributions You Can Deduct	<a href="#">3</a>
Contributions You Cannot Deduct	<a href="#">6</a>
Contributions of Property	<a href="#">7</a>
When To Deduct	<a href="#">13</a>
Limits on Deductions	<a href="#">13</a>
Records To Keep	<a href="#">18</a>
How To Report	<a href="#">20</a>
Index	<a href="#">23</a>

## Future Developments

For the latest information about developments related to Publication 526 (such as legislation enacted after we release it), go to [www.irs.gov/pub526](http://www.irs.gov/pub526).

## What's New

**Limit on itemized deductions.** For 2013, you may have to reduce the total amount of certain itemized deductions, including charitable contributions, if your adjusted gross income is more than:

- \$150,000 if married filing separately,
- \$250,000 if single,
- \$275,000 if head of household, or
- \$300,000 if married filing jointly or qualifying widow(er).

For more information and a worksheet, see the instructions for Schedule A (Form 1040).

## Reminders

**Disaster relief.** You can deduct contributions for flood relief, hurricane relief, or other disaster relief to a qualified organization (defined under [Organizations That Qualify To Receive Deductible Contributions](#)). However, you cannot deduct contributions earmarked for relief of a particular individual or family.

Publication 3833, Disaster Relief: Providing Assistance through Charitable Organizations, has more information about disaster relief, including how to establish a new charitable organization. You can also find more information

## HERITAGE TREE & BENCH PROGRAM BROCHURE

Sponsored by Sudbury Trust, the Memorial Tree and Bench Program provides a unique way to commemorate a special event, or honor a loved one, friend or colleague. Trees and benches purchased through the program may be placed in Town parks, trails, playgrounds, recreation fields or other suitable outdoor municipal settings. Exact placement is at the discretion of the DPW Director, Parks and Recreation Director, Town Manager and Board of Selectmen.

These donations *may* be tax deductible. (For more information on charitable contributions, see [IRS Publication #526](#).)



## TREE PROGRAM

Cost of the program is \$500 per tree. This includes the tree, plaque and continued maintenance of the tree (fertilizing, pruning, mulching, etc.). After the tree is planted, the contact person will receive a certificate and map of the planting location for each tree. For more information, call the Department of Public Works 978-443-2209 ext. 1221.



## TREE ORDER FORM

Contact Name:

E-mail address:

Phone number:

Mailing address:

Plaque to read: (Max 2 lines, 20 letters/spaces per line)

(Various species available. Contact DPW for more details at [DPW@sudbury.ma.us](mailto:DPW@sudbury.ma.us))

**Make checks payable to:** Town of Sudbury.

Mail check & order form to:

Town of Sudbury, Selectmen's Office,  
278 Old Sudbury Road, Sudbury, MA  
01776

## BENCH PROGRAM

Cost of the program is \$1400 per bench. This fee includes cost of a granite bench with a brass plaque or engraving, installation and perpetual care of the bench. Plaques may be inscribed with up to two lines of text. After the bench is installed, the contact person will receive a certificate and map of the location for each bench.

For more information, call the Department of Public Works at 978-443-2209 ext. 1221.



## BENCH ORDER FORM

Contact Name:

E-mail address:

Phone number:

Mailing address:

Plaque to read: (Max 2 lines, 20 letters/spaces per line)

**Make checks payable to:** Town of Sudbury.

Mail check & order form to:

Town of Sudbury, Selectmen's Office,  
278 Old Sudbury Road, Sudbury, MA  
01776

## MEMORIAL TREE & BENCH PROGRAM



Town of Sudbury  
Sudbury Trust  
[www.sudbury.ma.us](http://www.sudbury.ma.us)

