



**Definition**

A non-monetary gift, commonly identified as in-kind, is a voluntary contribution of goods or services that can be used to advance the mission of San José State University or can be readily converted to cash and may qualify as a charitable deduction for the person(s) making the gift. Please note that contributed services cannot be counted as a gift and do not qualify as a charitable tax deduction to the donor. However, a donor of services may be able to deduct expenses incurred while performing said services. In such cases, the donor should be advised to consult with a tax accountant.

**Purpose**

The IRS has specific regulations regarding gifts-in-kind. University policy outlines the process an employee of