

Donor Thank-You Letters, Receipting & Stewardship: What Donors Expect Now

A summary of current donor expectations, federal receipting requirements and stewardship benchmarks for organizations revisiting their acknowledgment process.

ADVANCEMENT OPERATIONS STRATEGIES, LLC · AUGUST 2026

Why acknowledgment practice matters now

Sector data shows revenue growing while the number of donors continues to shrink, which places more weight on keeping the donors an organization already has. The Fundraising Effectiveness Project identifies the move from a first gift to a second gift as the largest single point of loss in the donor pipeline, and the acknowledgment experience is the first opportunity to influence it.

Overall donor retention across 15,102 reporting organizations

43.3%

Fundraising Effectiveness Project, Q4 2025

Change in donor counts in 2025, even as revenue grew 5.0%

-3.6%

Fundraising Effectiveness Project, Q4 2025

Larger second gifts when first-time donors received a board thank-you call within 24 hours

+39%

Penelope Burk, Donor-Centered Fundraising research

The timing question: two tracks, two clocks

The traditional 24 to 48 hour standard remains a useful benchmark, but it is a relationship measure rather than a compliance requirement. The IRS only requires that written acknowledgment reach the donor before the donor files a tax return. Current practice separates the acknowledgment into two tracks so that speed and warmth are no longer competing goals.

TRACK 1 · THE RECEIPT

Transactional confirmation

Immediate and automated

Online gifts generate a receipt within minutes; offline gifts are receipted within the regular gift-entry cycle. This track carries the IRS language and confirms the gift arrived. Automation makes this speed dependable at any volume.

TRACK 2 · THE THANK-YOU

Personal acknowledgment

Initiated within 48 hours, tiered by gift and donor

A call, note or signed letter matched to gift level and donor history. Donors respond to specificity about what the gift supports at least as much as to speed, so the 48-hour window applies to starting the personal touch, with the letter in hand within the week.



Minutes

Automated receipt with required tax language



48 hours

Personal thank-you initiated per tier



7 days

Signed letter in the donor's hands



30 days

First impact touch, with no ask attached



60–90 days

Second-gift invitation for first-time donors

A tiered acknowledgment framework

Donors now expect the response to reflect the gift. One template for every gift level reads as automated to the donors who matter most, while hand-crafting every acknowledgment is not sustainable at volume. A tiered matrix resolves both, and the thank-you itself carries no solicitation.

TIER	ACKNOWLEDGMENT	WHO SIGNS OR CALLS
All gifts	Automated receipt with IRS language; gratitude-forward tone rather than a bare transaction record	Organization (system-generated)
\$250 and above IRS written acknowledgment required	Personalized letter naming the designation and its purpose, mailed within the week	Director of development or foundation officer
Mid-level band set per donor pool	Personalized letter plus a thank-you call or handwritten note	Gift officer; board or physician champion for calls
Major gifts band set per donor pool	Personal call within 48 hours, individually written letter, handwritten element	Foundation president, CEO or board leadership
First-time donors any amount	Priority for thank-you calls; welcome series over the first 30 days	Staff, board or volunteer thank-a-thon

Dollar bands are placeholders to be calibrated against the organization's own giving distribution and staffing capacity.

Receipting compliance at a glance

When a written acknowledgment is required

- Any single contribution of \$250 or more
- Quid pro quo gifts over \$75 require a written disclosure of the value of goods or services provided
- Timing standard is "contemporaneous": in the donor's hands by the earlier of the date they file the return for the gift year or its due date
- Non-cash gifts of \$5,000 or more require a qualified appraisal on the donor's side; the organization never assigns a value

What the acknowledgment must contain

- Name of the organization and date of the contribution
- Amount of cash contributed, or a description (not a value) of non-cash property
- A statement of whether goods or services were provided in return
- A good-faith estimate of the value of any goods or services provided
- A statement regarding intangible religious benefits where applicable

Considerations for grateful patient gifts

- Acknowledgment language stays free of diagnosis and treatment detail; reference the donor's care experience only in terms the donor has used themselves
- Fundraising communications carry the required HIPAA opt-out, and opt-outs are honored across letters, recognition listings and events
- Written authorization precedes any use of treatment information in stewardship or recognition materials
- Recognition can close the gratitude loop with the care team: honor-a-caregiver notifications and unit-level gratitude reporting, within HIPAA boundaries
- Acknowledgment data that originates in patient records is handled in the CRM with encryption and role-based access

Sources: Fundraising Effectiveness Project Q4 2025 report (AFP/GivingTuesday); IRS, Charitable Contributions: Written Acknowledgments and Publication 1771; National Council of Nonprofits, Gift Acknowledgments: Saying "Thank You" to Donors; Penelope Burk, Donor-Centered Fundraising; BWF, Grateful Patient Programs: A Strategic Fundraising Guide.

© 2026 Advancement Operations Strategies, LLC · advops.consulting · This guide is general information, not legal or tax advice.