The Parker Memorial Library welcomes gifts of books, materials, equipment, works of art, documents, photographs, property of any kind, and money. The Library reserves the right to refuse any gift that the Board of Library Trustees, in their sole discretion, deems to be not in the best interest of the Library to accept.

Material Donations
The Parker Memorial Library accepts gifts of books and other library materials if they meet the general selection criteria as stated in the Collection Development Policy. Books and materials that cannot be utilized in the present collection will be placed in the annual Friends of the Dracut Library Book Sale(s).

Donation Appraisals and Tax Receipts
In accordance with Internal Revenue Service (IRS) regulations, the Parker Memorial Library cannot appraise any donations. Donors wishing to claim a tax deduction may want to consult with their income tax preparer or the IRS for the proper procedure. Donors wishing to have an appraisal of their donations done for income tax purposes should do so prior to donation.

This receipt does not acknowledge a donation to the Library without the signed signature of a staff member.

**FOR LIBRARY STAFF:**

Received by: ____________________________

Today's Date: ____________________________