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**Thomas G. Lundgren**  
**Companies, Inc.**  
**Public Accountant**

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To Whom It May Concern:

Mission Branch-Home Grant, a 501(c)(3) nonprofit, has asked me to prepare a tax opinion on the tax deductible contribution that a Seller makes at closing to their nonprofit.

While the tax deductible contribution is being contributed to a nonprofit, it is being contributed inside of a real estate transaction. Therefore, the contribution should more appropriately be called a marketing or service fee associated with the sale of the property.

When referred to on the HUD1 as a marketing or service fee, the Seller can then use it as an expense against the sale of the property and it is tax deductible. It is not recommended that the tax deductible receipt be used for any other purpose. Seller will be issued a tax-deductible receipt for the amount of the contribution from HOME at closing. The seller is ultimately responsible for how they use the tax deductible receipt when filing their taxes.

Sincerely yours,



Thomas G. Lundgren, Public Accountant

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