

# Charitable Contributions

## Charitable Contributions Guide



### Charitable Organizations

Qualified charitable organizations include nonprofit groups that are religious, charitable, educational, scientific, or literary in purpose, or that work to prevent cruelty to children or animals.

#### Examples of Qualified and Nonqualified Organizations

Qualified	Nonqualified
<ul style="list-style-type: none"> <li>Churches, mosques, temples, synagogues, and other religious organizations.</li> <li>Boy and Girl Scouts of America, Boys and Girls Clubs of America, Red Cross, CARE, Goodwill, Salvation Army, United Way.</li> <li>Fraternal orders, if gifts used for qualified charitable purposes.</li> <li>War veterans' groups.</li> <li>Nonprofit schools, colleges, museums, hospitals, and organizations trying to find medical cures.</li> <li>Federal, state, and local governments, if gifts are solely for public purposes, including nonprofit volunteer fire departments, and public parks facilities.</li> </ul>	<ul style="list-style-type: none"> <li>Country clubs, lodges, fraternal orders, and similar groups, unless used for charitable purposes.</li> <li>Civic leagues, social and sports clubs, labor unions, and chambers of commerce.</li> <li>Political organizations and candidates.</li> <li>Homeowner's associations.</li> <li>Foreign organizations.</li> </ul> <p><b>Exceptions:</b> Contributions to certain Canadian, Israeli, and Mexican charities are deductible. See IRS Publication 526.</p>

**Online search tool.** The IRS provides a way to search for qualified charitable organizations online at [www.irs.gov/charities-non-profits/search-for-tax-exempt-organizations](http://www.irs.gov/charities-non-profits/search-for-tax-exempt-organizations).

### Contributions That Benefit You

If you receive a benefit in exchange for a charitable contribution, the deduction is reduced by the value of the benefit received.

### Charitable Contributions

Deductible as Charitable Contributions	Nondeductible as Charitable Contributions
<ul style="list-style-type: none"> <li>Cash, check, credit card, or money order given to a qualified charitable organization.</li> <li>Property other than cash or check given to a qualified charitable organization.</li> <li>Out-of-pocket expenses when serving a qualified organization as a volunteer.</li> <li>Automobile expenses when serving a qualified organization as a volunteer.</li> <li>Limited portion of expenses paid for a student living with the taxpayer under a written agreement, sponsored by a qualified charitable organization.</li> <li>Charity volunteer's travel expenses away from home, including meals/lodging if there is no significant level of personal pleasure, recreation, or vacation in the travel.</li> </ul>	<ul style="list-style-type: none"> <li>Contribution to a nonqualified charitable organization.</li> <li>Political contributions.</li> <li>The value of a taxpayer's time or services.</li> <li>Gifts to an individual.</li> <li>Donations to organizations engaged in lobbying, for law changes, or for the taxpayer's trade or business.</li> <li>Tuition at a school that is a qualified charity (but may qualify for education tax benefits).</li> <li>The cost of raffle, bingo, or lottery tickets (but may qualify as a gambling loss).</li> <li>The value of blood given to a blood bank.</li> <li>Adoption expenses.</li> <li>Contributions of \$250 or more if acknowledgement statement is not retained.</li> <li>The transfer of a future interest in tangible personal property.</li> <li>The amount of contribution where a benefit was received in exchange.</li> <li>Certain contributions to donor-advised funds.</li> </ul>

**Athletic tickets.** No deduction is allowed for amounts paid to (or for the benefit of) a college or university in exchange for athletic event tickets or seating rights.

**Membership fees or dues as a donation.** Membership dues or fees paid to qualified charitable organization, minus the value of any membership benefits, are deductible. If the annual fee is \$75 or less, certain membership benefits are disregarded, even if you pay more than \$75 annually. Examples of disregarded benefits include:

- Free or discounted parking or admission to events.



## Charitable Contributions

### Charitable Contributions Guide

facilities.

- Preferred access to, or discounts for organization goods or services.
- Admission to member-only events for which the admission cost is a token amount or \$13.20 or less.

**Charitable benefit event ticket.** The deduction equals the ticket price, minus the value of the right to attend the event. This is true even if you did not actually attend the event. However, if the ticket is returned to the qualified charity for resale, the entire cost of the ticket is deductible.

### Charitable Contribution Deduction Limitations

**60% adjusted gross income (AGI) limit.** Cash contributions to public charities and certain other organizations are limited to 60% of AGI. The 60% limit does not apply to non-cash charitable contributions, which are limited to 50% of AGI.

**Example:** Rachel made a cash donation of \$8,000 to her favorite public charity. This was her only charitable contribution for the year. Rachel's AGI is \$10,000. Because of the 60% AGI limitation, she is only allowed a deduction of \$6,000. The remaining \$2,000 is carried forward for up to five years.

**30% AGI limit.** The 30% AGI limit applies to:

- Donations to organizations that are not public charities, such as veterans' organizations, fraternal societies, non-profit cemeteries, and certain private foundations.
- Donation of property that is used by a charity, other than capital gain property donated to a non-public charity.
- Cash contributions for the use of (held in trust) a public charity instead of to the charity.
- Deduction for student living expenses.
- Certain capital gain property contributions to public charities. However, you can elect to apply the 50% AGI limit.

**20% limit.** The 20% AGI limit applies to noncash contributions of capital gain property to non-public charities, or for the use of, any qualified organization.

**State or local credit for charitable contribution limit.** The federal charitable contribution deduction is limited to the extent you receive or expect to receive a corresponding state or local tax credit for that contribution.

**Example:** In 2024, Andy makes a charitable contribution of \$1,000 to the state of New York receiving a state tax credit of 70% of the amount contributed (\$700). Andy's federal charitable contribution deduction may not exceed \$300.

### Donating a Vehicle

#### Written Acknowledgement

Obtain written acknowledgement from the organization, which includes details on the use or disposition of the vehicle by the donee organization. A copy of the written acknowledgement must be attached to the tax return.

#### Deduction More Than \$500

A vehicle donation with a claimed fair market value (FMV) more than \$500 is limited.

- 1) If the organization sells the donated vehicle without a significant intervening use of or material improvement by the donee organization, then the deduction is limited to the gross proceeds received from the sale.
- 2) If the organization sells the donated vehicle after a significant intervening use of or material improvement to the vehicle, the deduction is limited to its FMV.
- 3) If the organization gives or sells the vehicle at well below FMV to a needy individual in line with the purpose of the charity to provide transportation to the poor, the deduction is limited to FMV.

#### Donation \$500 or Less

A written acknowledgement is still required if the contribution is \$250 or more. If the organization sells the vehicle without any significant intervening use of or material improvement for \$500 or less, the deduction is equal to the lesser of \$500, or FMV.

**Example:** Jack donates his car, worth \$800, to a charity that sells it for \$400 without any significant intervening use or material improvements. Jack can deduct \$500 as a charitable contribution. Because his deduction is \$250 or more, he still needs a written acknowledgement from the charity, but the acknowledgement is not required to be attached to his return.

### Contact Us

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- Pension or IRA distributions.
- Significant change in income or deductions.
- Job change.
- Marriage.
- Attainment of age 59½ or 73.
- Sale or purchase of a business.
- Sale or purchase of a residence or other real estate.
- Retirement.
- Notice from IRS or other revenue department.
- Divorce or separation.
- Self-employment.
- Charitable contributions of property in excess of \$5,000.

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# Charitable Contributions Noncash FMV Guide

## Fair Market Value Guide

### Men's Clothing

Jacket.....	\$8–\$26
Overcoat.....	\$16–\$62
Pajamas.....	\$2–\$8
Raincoat.....	\$5–\$21
Shirt.....	\$3–\$12
Shoes.....	\$4–\$26
Shorts.....	\$4–\$10
Slacks.....	\$5–\$12
Suit.....	\$16–\$62
Sweater.....	\$3–\$12
Swim trunks.....	\$3–\$8
Tuxedo.....	\$10–\$62

### Women's Clothing

Bathing suit.....	\$4–\$12
Bathrobe.....	\$3–\$12
Blouse.....	\$3–\$12
Boots.....	\$2–\$5
Coat.....	\$10–\$41
Dress.....	\$4–\$20
Evening dress.....	\$10–\$62
Fur coat.....	\$26–\$415
Fur hat.....	\$7–\$16
Handbag.....	\$2–\$21
Hat.....	\$1–\$8
Jacket.....	\$4–\$12
Nightgown.....	\$4–\$12
Pants suit.....	\$7–\$26
Shoes.....	\$2–\$26
Skirt.....	\$3–\$8
Slacks.....	\$4–\$12
Suit.....	\$6–\$26
Sweater.....	\$4–\$16

### Children's Clothing

Blouse.....	\$2–\$8
Boots.....	\$3–\$21
Coat.....	\$5–\$21
Dress.....	\$4–\$12
Jacket.....	\$3–\$26
Jeans.....	\$4–\$12
Pants.....	\$3–\$12
Shirt.....	\$2–\$6
Shoes.....	\$3–\$9
Skirt.....	\$2–\$6
Slacks.....	\$2–\$8
Snowsuit.....	\$4–\$20
Sweater.....	\$3–\$8

### Household Goods

Bakeware.....	\$1–\$3
Bedspread/quilt.....	\$3–\$25
Blanket.....	\$3–\$16
Chair/sofa cover...\$16–\$36	
Coffeemaker.....	\$4–\$16
Curtains.....	\$2–\$12
Drapes.....	\$7–\$41
Fireplace set.....	\$21–\$83
Floor lamp.....	\$6–\$52
Glass/cup.....	\$0.50–\$2
Griddle.....	\$4–\$12
Kitchen utensils.....	\$0.50–\$2
Lamp.....	\$5–\$78
Mixer/blender.....	\$5–\$21
Picture/painting....	\$5–\$207
Pillow.....	\$2–\$8
Plate.....	\$0.50–\$3
Pot/pan.....	\$1–\$3
Sheets.....	\$2–\$8

Throw rug.....	\$2–\$12
Towel.....	\$0.50–\$4

### Furniture

Bed (full, queen, king).....	\$52–\$176
Bed (single).....	\$36–\$104
Bedroom set.....	\$259–\$1,037
Chair (upholstered).....	\$26–\$104
Chest.....	\$26–\$99
China cabinet.....	\$89–\$311
Clothes closet.....	\$16–\$52
Coffee table.....	\$16–\$67
Crib and mattress.....	\$26–\$104
Desk.....	\$26–\$145
Dining room set...\$156–\$934	
Dresser with mirror.....	\$21–\$104
End table.....	\$10–\$52
Folding bed.....	\$21–\$62
Hi riser.....	\$36–\$78
High chair.....	\$10–\$52
Kitchen cabinet....\$26–\$78	
Kitchen chair.....	\$3–\$10
Kitchen set.....	\$36–\$176
Mattress (double).....	\$13–\$78
Mattress (single).....	\$16–\$36
Playpen.....	\$4–\$31
Rugs.....	\$21–\$93
Secretary.....	\$52–\$145
Sleeper sofa with mattress.....	\$88–\$311

Sofa.....	\$36–\$207
Trunk.....	\$5–\$73
Wardrobe.....	\$21–\$104

### Appliances

Air conditioner.....	\$21–\$93
Dryer.....	\$47–\$93
Electric stove.....	\$78–\$156
Freezer.....	\$25–\$100
Gas stove.....	\$52–\$130
Heater.....	\$8–\$23
Microwave.....	\$10–\$50
Refrigerator.....	\$78–\$259
TV (color).....	\$78–\$233
Washing machine	\$41–\$156

### Miscellaneous

Bicycle.....	\$5–\$83
Board game.....	\$1–\$3
Book (hardback).....	\$1–\$3
Book (paperback).....	\$1–\$2
Carriage.....	\$5–\$100
CD.....	\$2–\$5
Cell phone.....	\$25–\$100
Computer monitor.....	\$5–\$51
Computer printer.....	\$5–\$155
Computer system.....	\$104–\$415
Copier.....	\$41–\$207
DVD.....	\$2–\$5
DVD player/VCR....	\$8–\$16
Edger.....	\$5–\$26
eReader.....	\$10–\$50

Golf club (individual).....	\$2–\$26
Ice skates.....	\$3–\$16
Luggage.....	\$5–\$16
Mower.....	\$26–\$104
Mower (riding)...	\$104–\$311
Radio.....	\$8–\$52
Roller blades.....	\$3–\$16
Sewing machine.....	\$15–\$88
Stereo.....	\$16–\$78
Stuffed animal...\$0.50–\$1	
Tablet.....	\$25–\$150
Tennis racket.....	\$2–\$5
Typewriter.....	\$5–\$26
Umbrella.....	\$2–\$6
Vacuum cleaner...\$16–\$67	

**Note:** This list is compiled from the Salvation Army Donation Value Guide. It is presented as a general guideline and is not authoritative. Other valuation guides may be found on other charities' websites.

**Note:** You are responsible for establishing actual value of items donated.

## Charitable Contributions: Noncash FMV Guide

### Noncash Donation Tracker

Items \$500 or Less In Value

Date of Contribution(s): \_\_\_\_\_

Organization: \_\_\_\_\_

Address: \_\_\_\_\_

Item	Condition: Good or Excellent	Qty.	Fair Market Value Per Item	Total Fair Market Value
1			\$	\$
2			\$	\$
3			\$	\$
4			\$	\$
5			\$	\$
6			\$	\$
7			\$	\$
8			\$	\$
9			\$	\$
10			\$	\$
11			\$	\$
12			\$	\$
13			\$	\$
14			\$	\$
15			\$	\$
16			\$	\$
17			\$	\$
18			\$	\$
19			\$	\$
20			\$	\$
21			\$	\$
22			\$	\$
23			\$	\$
24			\$	\$
25			\$	\$
<b>Total Fair Market Value</b>				\$

**Clothing or household items.** No deduction is allowed for a charitable contribution of clothing or household items unless the clothing or household item is in good used condition or better. The IRS is authorized by regulation to deny a deduction for any contribution of clothing or a household item that has minimal monetary value, such as used socks and undergarments.

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**Planning Tip:** Take a picture of all items donated. Keep the pictures for proof the items were in good or better condition at the time they were donated.

### Recordkeeping Rules for Charitable Contributions

To help substantiate a deduction for the fair market value of used items donated to charity, make a list of each item donated on a separate sheet of paper along with the following information.

- Name and address of charity.
- Date item was donated to the charity.
- Description of each item donated.
- Fair market value of each item at the time it was donated (see the list on this page).
- Date each donated item was originally purchased or acquired.
- Cost or other basis of each item donated.

### Noncash Donation Tracker

Items \$501 to \$5,000

Date of Contribution(s): \_\_\_\_\_ Organization: \_\_\_\_\_

Address: \_\_\_\_\_

Item: \_\_\_\_\_ How Item Was Acquired: \_\_\_\_\_

Fair Market Value: \* \$ Purchase Date: \_\_\_\_\_ Purchase Cost: \$

Date of Contribution(s): \_\_\_\_\_ Organization: \_\_\_\_\_

Address: \_\_\_\_\_

Item: \_\_\_\_\_ How Item Was Acquired: \_\_\_\_\_

Fair Market Value: \* \$ Purchase Date: \_\_\_\_\_ Purchase Cost: \$

\* T = Thrift Shop Value      A = Appraisal  
C = Comparable Sales      O = Other

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- Pension or IRA distributions.
- Significant change in income or deductions.
- Job change.
- Marriage.
- Attainment of age 59½ or 73.
- Sale or purchase of a business.
- Sale or purchase of a residence or other real estate.
- Retirement.
- Notice from IRS or other revenue department.
- Divorce or separation.
- Self-employment.
- Charitable contributions of property in excess of \$5,000.

# Charitable Contributions Recordkeeping Requirements



## Recordkeeping Requirements

### Recordkeeping Requirements for Charitable Contributions

- **Reporting Requirement Thresholds:**
- **Cash.** Do not combine separate contributions.
- **Noncash.** Combine claimed deductions of all similar items to determine \$501 or greater amount.

#### Contribution: Less than \$250

<b>Cash</b>	One of the following: 1) Bank record with organization's name, date, and amount of contribution. Bank records may include canceled check, bank statement, or credit card statement. 2) Receipt (includes email) showing organization's name, date, and amount of contribution. 3) Payroll deduction record.
<b>Non-cash</b>	All of the following: 1) Receipt from a charitable organization showing the name of the organization, date and location of the contribution, and a reasonably detailed description of property contributed. 2) Documentation of FMV and method used to determine amount claimed, if less than your entire interest, and terms of any condition attached to the contribution.  <b>Note:</b> A receipt is not required where it is impractical to get one, such as leaving property at a charity's unattended drop site. The organization's name, date of contribution, and description of property are still required.

#### Contribution: \$250 to \$500

<b>Cash</b>	Same as less than \$250, plus:  Written acknowledgement from the charitable organization or payroll deduction record. The acknowledgement must (1) show the date and amount of the contribution, (2) state whether any goods or services other than intangible religious benefits were provided by the charitable organization (including a good faith estimate of the value), and (3) a statement that the only benefit the taxpayer received was an intangible religious benefit, if that was the case.  The taxpayer must receive the acknowledgement by the earlier of the date of filing or due date of the return, including extensions.
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#### Contribution: \$250 to \$500 (continued)

<b>Non-cash</b>	Documentation as in 2), previous column, for less than \$250 plus written acknowledgement from the charitable organization showing (1) the date and location of the contribution, (2) a reasonably detailed description of the contributed property, (3) whether any goods or services other than intangible religious benefits were provided by the charitable organization (including a good faith estimate of the value), and (4) a statement that the only benefit the taxpayer received was an intangible religious benefit, if that is the case.  The written acknowledgement does not need to state fair market value.  The taxpayer must receive the acknowledgement by the earlier of the date of filing or due date of the return, including extensions.
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#### Contribution: \$501 to \$5,000

<b>Cash</b>	Same as \$250 to \$500.
<b>Non-cash</b>	Same as \$250 to \$500, plus: • How property was acquired (purchase, gift, inheritance, etc.). • Approximate date property was obtained or produced. • Cost or other basis and basis adjustments.  If information about the date acquired or basis of the property is not available due to reasonable cause, attach an explanation to the return.

#### Contribution: Over \$5,000

<b>Cash</b>	Same as \$250 to \$500.
<b>Non-cash</b>	Same as \$250 to \$5,000. A written appraisal is generally required. Certain exceptions exist for written appraisals including securities with readily available market quotations.

## Part Contribution, Part Goods or Services

A written statement from a charity is required if a donation is more than \$75 and is partly a contribution and partly for goods or services. The statement must contain an estimate of the value of goods or services received. **Exception:** A written statement for goods or services is not required if one of the following is true.



## Charitable Contributions Recordkeeping Requirements

- 1) The charity is a federal, state, or local government, or a religious organization where the benefit is an intangible religious benefit, such as admission to a religious ceremony.
- 2) The goods or services are of token value.
- 3) The goods or services are membership benefits.

Cash Donation Tracker				
Charitable Organization	Written Receipt?	Check #	Date	Amount
			Total	

Charitable Mileage Log		
Date	Charitable Purpose	Miles
Total Miles		

### Out-of-Pocket and Auto Expenses

If you do volunteer work for charitable organizations you can deduct your out-of-pocket expenses. The expense must be incurred because of the services rendered. The value of your time to render the services is not deductible. Report out-of-pocket expenses as cash contributions.

- **Auto expenses.** Deductible out-of-pocket expenses include the cost of using your auto in providing services for a charitable organization. Deduct the actual cost of gas and oil or the standard mileage rate. Add parking and

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tolls to amount claimed for either standard mileage rate or actual expenses.

- **Charitable standard mileage rate.** The charitable standard mileage rate is 14¢ per mile.
- **Travel expenses.** The cost of travel, such as air, rail, and bus transportation, as well as meals and lodging, are deductible while away from home doing volunteer work if there is no significant element of personal pleasure, recreation, or vacation in the travel. The deduction will not be denied simply because you enjoy doing the volunteer work. However, if you have only nominal duties for the charity, or if for significant parts of the trip you do not have duties to perform, the travel expenses are not deductible.
- **Written log.** A written log must be kept showing the name of the charitable organization, each date the vehicle was used for charity, and the miles driven for the charity (if using the charitable standard mileage rate).
- **Conventions.** Travel expenses to attend a convention of a qualified organization are deductible only if you are a chosen representative. Expenses to attend a church convention, for example, are not deductible if you attend as a member of the church rather than as a chosen representative.
- **Uniforms.** The cost and upkeep of uniforms not suitable for everyday use are deductible if required to be worn while performing volunteer work for a charitable organization.

### Form 8283, Noncash Charitable Contributions

Use Form 8283, *Noncash Charitable Contributions*, to report information about noncash contributions when the total amount exceeds \$500.

Complete Section A, Form 8283	Complete Section B, Form 8283
<ul style="list-style-type: none"> <li>• Items or groups of similar items* for which a deduction of \$5,000 or less per item is claimed.</li> <li>• Publicly traded securities, even if deduction exceeds \$5,000.</li> </ul>	<ul style="list-style-type: none"> <li>• Items or groups of similar items* for which a deduction of more than \$5,000 is claimed.</li> <li>• Most items reported in Section B require a written appraisal.</li> </ul>

\* Similar items are items of the same generic category or type. For example, clothing and books are not similar.

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- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• Pension or IRA distributions.</li> <li>• Significant change in income or deductions.</li> <li>• Job change.</li> <li>• Marriage.</li> <li>• Attainment of age 59½ or 73.</li> <li>• Sale or purchase of a business.</li> <li>• Sale or purchase of a residence or other real estate.</li> </ul> | <ul style="list-style-type: none"> <li>• Retirement.</li> <li>• Notice from IRS or other revenue department.</li> <li>• Divorce or separation.</li> <li>• Self-employment.</li> <li>• Charitable contributions of property in excess of \$5,000.</li> </ul> |
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