



## Charitable Contributions Documentation Guide

**PURPOSE:** This table (*along with the following notes and definitions*) describes the types of documentation required to substantiate various types of charitable contributions made by individual taxpayers. Failing to maintain the proper documentation generally results in the donation being nondeductible. It is the responsibility of the taxpayer to make sure you have the proper documentation. This table should only be used as a guide. You should consult your tax preparer regarding the documentation requirements in your specific situation.

Type of Donation	Amount Given in a <i>Single Donation</i>			
	Less than \$250	\$250 to \$500	Over \$500, up to \$5,000	Over \$5,000
<b>Cash</b>	Written receipt from charity showing donee name, date, and amount of contribution	Written receipt from charity showing donee name, date, and amount of contribution	Written receipt from charity showing donee name, date, and amount of contribution	Written receipt from charity showing donee name, date, and amount of contribution
<b>Check, debit card or credit card</b>	Bank record or written receipt from charity showing donee name, date, and amount of contribution	Bank record and written receipt from charity showing donee name, date, and amount of contribution	Bank record and written receipt from charity showing donee name, date, and amount of contribution	
<b>Payroll deduction</b>	Paystub, Form W-2, or other record from employer Pledge card from donee showing donee's name	Paystub, Form W-2 or other reliable written record from employer Documentation from charity	Paystub, Form W-2 or other reliable written record from employer Documentation from charity	Paystub, Form W-2 or other reliable written record from employer Documentation from charity
<b>Publicly traded stock</b>	Receipt or reliable written records	Acknowledgment Reliable written records	Acknowledgment Reliable written records	Acknowledgment Reliable written records
<b>Nonpublicly traded stock</b>	Receipt or reliable written records	Acknowledgment Reliable written records	Acknowledgment Reliable written records	Acknowledgment Reliable written records Qualified appraisal Signed Form 8283 Section B

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	Less than \$250	\$250 to \$500	Over \$500, up to \$5,000	Over \$5,000
<b>Artwork</b>	Receipt or reliable written records	Acknowledgment Reliable written records	Acknowledgment Reliable written records	Acknowledgment Reliable written records Qualified appraisal Signed Form 8283 Section B
<b>Vehicles, boats, and airplanes</b>	Receipt or reliable written records	Acknowledgment Reliable written records	Acknowledgment (generally Form 1098-C)	Acknowledgment (generally Form 1098-C) Qualified appraisal if deduction is FMV
<b>All other noncash donations</b>	Receipt or reliable written records	Acknowledgment Reliable written records	Acknowledgment Reliable written records	Acknowledgment Reliable written records Qualified appraisal Signed Form 8283 Section B
<b>Out-of-pocket expenses while serving as a volunteer</b>	Receipt, cancelled check, or other reliable written records	Receipt, cancelled check, or other reliable written records Acknowledgment	Receipt, cancelled check, or other reliable written records Acknowledgment	Receipt, cancelled check, or other reliable written records Acknowledgment

### NOTES:

**Written receipt and/or acknowledgment from the charity** must include a description of the property or amount of cash donated plus a statement as to whether the donor received any goods or services (with a good faith estimate of value) in connection with the donation [Reg. 1.170A-13(f)]. If the donor received intangible religious benefits, the acknowledgment must say so, although no valuation of such benefits is required. The receipts must be contemporaneous, which means it must be received before the earlier of (a) the date the return for the year of the donation is filed or (2) the due date, including extensions, for filing the return. The acknowledgment can be either a paper copy or in electronic format, such as an email addressed to the donor (IRS Pub. 1771).

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**Reliable written records for donations under \$500** must include the following information: (1) name and address of donee organization; (2) date and location of the contribution; (3) description of the property; (4) FMV of the property (or cost, if election is made to reduce FMV for appreciated property); (5) information related to contributions of partial interests in property, if applicable; and (6) terms of any conditions attached to the donation, if applicable [Reg. 1.170A-13(b)(2)(ii)]. For donations of less than \$250, reliable written records are required when it is impractical to obtain a receipt from the donee organization [Reg. 1.170A-13(b)(1)].

**Reliable written records for donations over \$500** must include the information above and must also include information on how and when the property was acquired. Records of cost or adjusted basis must also be maintained if the property was held for less than 12 months and, if available, the cost or adjusted basis of property held 12 months or more (but this does not apply to publicly traded securities) [Reg. 1.170A-13(b)(3)].

### Qualified appraisals is required

- For nonpublicly traded stock valued at more than \$10,000 per [Reg. 1.170A-13(c)(2)(ii)].
- For individual art objects or a group of similar art objects valued at \$20,000 or more. The donor must attach a complete copy of the signed appraisal to the return and maintain in his files a photograph of sufficient size and quality to fully show the object (Ann. 90-25; IRS Pub. 561).

**Acknowledgment from charity for vehicles, boats and airplanes** (generally using Form 1098-C) must contain the following: (1) the donor's name and taxpayer identification number; (2) the vehicle identification number; (3) the date of the contribution; (4) if the charity intends to use the vehicle or make a material improvement to it (a) a certification and detailed description of its intended use and the duration of the use or description of the improvement, and (b) a certification that the vehicle will not be sold before completion of the use of improvement; (5) if the charity intends to sell the asset to someone other than certain needy individuals, the acknowledgment must include (a) date sold, (b) certification that it was sold to unrelated parties in an arm's length transaction, (c) the amount of gross proceeds from the sale, and (d) a statement that the deductible amount of the donor's contribution of the asset is limited to the gross proceeds; (6) if the charity intends to sell the asset to certain needy individuals, the acknowledgment must include (a) a certification that the charity will sell the qualified vehicle to a needy individual at a price significantly below FMV (or, if applicable, that the charity will give the vehicle to a needy individual), and (b) that the sale (or gift) will be in direct furtherance of the charity's regular charitable purpose of relieving the poor, distressed, or underprivileged in need of transportation.

**Payroll deduction documentation from charity** - Donor must also obtain a pledge card or other documentation from the charity that also states that the charity does not provide goods or services in return for any contribution made to it by payroll deduction.

**Out of pocket expenses acknowledgment from charity** must contain (1) a description of the services provided, (2) a statement as to whether the charity provided any goods or services in return for the services and if so, a description and a good faith estimate of their value (or a statement that only intangible religious benefits were provided). The acknowledgment must be received by the earlier of the date the volunteer's return for the year of the volunteer efforts is filed or the return due date, including extensions.