CHARITABLE CONTRIBUTIONS

Strict rules stilly apply for bank documentation and letter from charity.

Cash or checks:

You must have a bank recorded transaction (debit, credit card, check) or a receipt/letter from charity
raffles, social clubs, political contributions are not deductions

Contributions of $250 or more must have a letter that includes the following:

1. Receipt showing specific dollar amount contributed
2. Receipt showing specfic date of contribution
3. Letter must state that no goods or services were received
4. Letter must be dated by the earlier of the filing of the return or due date

Contributions to Universities to receive the right to buy athletic tickets is not deductible.

Donation Less than $250	Receipt required
Donation $250 to $499	Receipt required and contemporaneous written acknowledgement from the charity

Total Cash Contributions	
Volunteer Miles 14¢ per mile	miles:
Volunteer work expenses	

Non-cash:

Must be in good or better condition & if total amount is over $500 will need to be broken out by charity
Bring your Goodwill, AMVets, Purple Heart, etc… documents with you.
They should be filled out with the following information

Special rules for Automobiles - Letter from Charity determines the donation value

Charitable Organization Federal Identification Number:	-
Charitable Organization Name:	
Address:	
Date Donated:	
Items Donated (bedroom set, clothes, books):	
Original Date Purchased (insert date or "various" for multiple dates)	
Original Cost of Items Donated:	
Thrift Value of Items Donated:	

Donation greater than $500 and Sold by the Charity	Receipt required and Form 1098-C showing charity's sales price, and attach 1098-C to Form 1040, and deduction limited to 1098-C
Donation greater than $500 and less than $5000 and retained for use or improved by charity	Receipt required and Form 8283 and contemporaneous written acknowledgement meeting certification of non-sale requirements
Donation is over $5,000 and retained for use or improvement by charity	Receipt required and written appraisal and signed Form 8283 and contemporaneous written acknowledgement meeting certification of non-sale requirements, deduction allowed at fair market value using private party sales pricing guidelines in used vehicle pricing guides.