

# Charitable Contributions

Contributions for which you received something in return (e.g. dinner or a prize), including charitable auctions, **may** be partly deductible. Raffle tickets and fundraiser purchases from charities (Girl Scout cookies, gift wrap) are **NOT** deductible. Political and lobbying contributions, including VOTE-COPE, are **NOT** deductible.

**Contributions of Cash:** You **must** maintain a cancelled check or bank record to substantiate **ALL** monetary gifts, regardless of amount. For donations to any single charity total of \$250 or more, you **MUST** also have a properly dated and worded receipt to take a deduction.

Did you transfer funds from an IRA directly to a charity?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Did you donate stocks, mutual funds, or other investments directly to a charity?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Total contributions by cash, check, credit card ( <i>itemize any \$250 or more</i> ):	\$
Contributions via payroll deduction ( <i>no political/lobbying; provide last paystub</i> )	

**Volunteer Work:** A written log of mileage and expenses is **REQUIRED**. A statement from the charity acknowledging your volunteer activities is recommended. No deduction is allowed for your time or services.

Charity's Name & Address	Miles Driven	Parking & Tolls	Other Expenses (describe)
	mi	\$	\$

**Description of Volunteer Activities:**

**Contributions of Clothing, Household Goods, and Other Property:** The IRS may impose penalties for claiming more than the fair market value of non-cash donations. Donated property **must** be in "good used condition or better." **No donation** can be claimed for used underwear, socks, and similar items. **Total of \$5,000 or more may require a written appraisal.**

	Charity's Name & Address	Description of Donated Property	Fair Market Value
A			\$
B			\$

	Date Donated	Date Acquired	How Acquired	Original Cost	How did you determine fair market value?
A				\$	
B				\$	

You **MUST** maintain an **itemized** list of all items donated. You should also have a dated donation receipt from the charity, unless the total value of all donations is minimal (under \$250). Special rules apply for non-cash donations.

**Contributions of Motor Vehicles:** The charity **MUST** provide you with a Form **1098-C** (or a written acknowledgement containing the same information as the IRS form).