

Can I Deduct My Charitable Contributions?

A Mini Course Produced by IRS
Exempt Organizations

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M: Welcome to *Can I Deduct My Charitable Contributions?* This program is brought to you by the IRS Exempt Organizations.

This script/program will use two characters (**C**, **V** and **E**) plus a moderator (**M**).



M: Today, Coach, the knowledgeable, straight-talking IRS Revenue Agent from the StayExempt.org website will answer some basic questions about:

Can I Deduct My Charitable Contributions?

- What types of contributions you can deduct
- How much you can deduct
- What records to keep
- How to report your charitable contributions

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What types of contributions you can deduct, How much you can deduct, What records to keep, and How to report your charitable contributions.



Also here to ask questions are Vernon, a retired volunteer, and Emma who handles fundraising and responds to public inquiries for a charitable organization.

What Is a Charitable Contribution?

A donation or gift to, or for the use of a qualified organization that is:

- Voluntary
- Made without getting or expecting to get substantial benefits in return

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M: OK Coach, why don't you start us off with a basic definition of a charitable contribution?

C: Hi everyone, it's a pleasure to be with you today. I hope our session will answer questions you may have about the donations you make to charitable organizations.

So, what is a charitable contribution? A charitable contribution is a donation or gift to or for the use of a qualified organization. It is voluntary and it is made without getting or expecting to get substantial benefits in return.



What do you mean by qualified?

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V: Well, I guess now is as good a time as any to start the questions. What do you mean by qualified?

What Do You Mean by Qualified?



Qualified organizations include nonprofit groups whose purpose is:

- Religious
- Charitable
- Educational
- Scientific
- Literary
- Preventing cruelty to children or animals

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C: That's a good question. Not every nonprofit tax-exempt organization is qualified to receive tax-deductible contributions. Qualified organizations include nonprofit groups whose purpose is:

Religious, Charitable, Educational, Scientific, Literary, or Preventing cruelty to children or animals.



I make donations to my local food bank, but I don't know if it is a "qualified" organization. I think it's nonprofit and it seems like the work it does is charitable. How can I find out if it is qualified?

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V: Coach, I make donations to my local food bank, but I don't know if it is a "qualified" organization. I think it's nonprofit and it seems like the work it does is charitable. How can I find out if it is qualified?

How Do I Determine Whether an Organization Is Qualified?

- Ask the organization if it's qualified
- Check IRS Publication 78, *Cumulative List of Organizations described in Section 170(c) of the Internal Revenue Code of 1986*
 - Churches, religious organizations, and governments may not be listed in Publication 78, but contributions to them are deductible



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C: Excellent question Vernon. You can ask the organization whether it is a qualified organization and it should be able to tell you. Or you can check IRS Publication 78; it lists most qualified organizations. An organization is listed in Publication 78 because it applied for and was granted Federal tax exemption. But keep in mind, churches, religious organizations, and governments do not have to apply for tax exemption so you might not find them in Publication 78. Even so, contributions to them would be deductible.



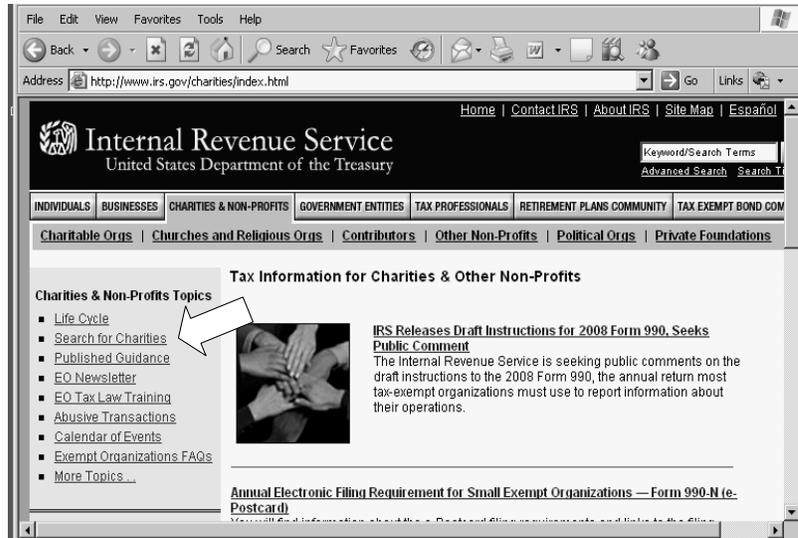
Where can I find Publication 78?

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V: Where can I find this Publication 78?

Publication 78

Go to www.irs.gov/eo, click on Search for Charities



C: The easiest way is to go to the Charities and Non-Profits page on the IRS website and click on *Search for Charities*. Or you can check your local library's reference section. You can also call IRS Customer Account Services at 1-877-829-5500 (or 1-800-829-4059 for TTY/TDD help) to find out if an organization is qualified.

Deductible Contributions

- Money
- Property
- Out-of-pocket expenses
 - Expenses resulting from services you provided
 - Directly connected with the services
 - Not personal, living, or family expenses
 - Unreimbursed

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M: Coach, let's talk about what types of contributions are deductible.

C: Generally, you can deduct contributions of money or property that you donate to a qualified organization. You can also deduct certain out-of-pocket expenses you incur when you provide services to a qualified organization. The expenses must:

Result from services you provided,

Be directly connected with the services,

Not be personal, living, or family expenses, and

Be unreimbursed.

Deductible Contributions



I volunteer 10 to 15 hours a week at a qualified charitable organization. Can I deduct the cost of my time?

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V: I volunteer 10 to 15 hours a week at a qualified charitable organization. Can I deduct the cost of my time?

Deductible Contributions



- You cannot deduct the value of your time or services for volunteering
- You can deduct out-of-pocket expenses, such as the cost of gas directly related to getting to and from the place where you volunteer

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C: No Vernon, you cannot deduct the value of your time or services. However, as I mentioned earlier, you can deduct your out-of-pocket expenses such as the cost of gas directly related to getting to and from the place where you volunteer. If you don't want to figure your actual costs, you can use the standard mileage rate for charitable contributions.

Nondeductible Contributions

- Money or property you give to a nonqualified organization such as a:
 - Civic league
 - Social or sports club
 - Labor union
 - Chamber of commerce
 - Political group or candidate
- The cost of raffle, bingo, or lottery tickets
- The value of your time or services

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M: Coach, why don't you talk a little bit about the types of contributions that are not deductible?

C: Well, you can't deduct money or property you give to an organization that is not qualified to receive tax-deductible contributions such as a:

Civic league, Social or sports club, Labor union, Chamber of commerce, Political group, or Candidate for public office.

You also can't deduct the cost of raffle, bingo, or lottery tickets—even if you don't win. And, as I just explained to Vernon, you can't deduct the value of your time or services.

Nondeductible Contributions



My daughter attends a parochial school and a friend told me that I can deduct the tuition I pay. Is that right?

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E: Coach, my daughter attends a parochial school and a friend told me that I can deduct the tuition I pay. Is that right?

Nondeductible Contributions



- You can't deduct tuition costs—they don't meet the definition of a charitable contribution
 - It's not voluntary
 - You get something in return equal to the money you gave up

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C: No, you cannot deduct the cost of your daughter's tuition. Remember the definition of a charitable contribution—tuition does not meet that definition. It's not voluntary and you are getting something in return that is of equal value to the money you gave up.

Nondeductible Contributions



Thanks Coach, that would have been a big mistake. I won't be taking my friend's advice anymore.

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E: Thanks Coach—that would have been a big mistake. I won't be taking my friend's tax advice anymore.

How Much Can You Deduct?

- The full amount of the contribution, unless you receive a benefit
 - Reduce the amount contributed by the value of the benefit received
 - **Example:**
 - You pay \$65 for a ticket to a church dinner-dance. The fair market value of the event is \$25. Your deductible contribution is \$40 (\$65 minus \$25 = \$40), provided you intended to make a charitable contribution of the excess.

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M: We've talked about the types of charitable contributions you can deduct, but can you always deduct the full amount?

C: Generally, you can deduct the full amount of any money you contribute to a qualified organization unless you receive a benefit as a result of making a contribution. In that case, you can only deduct the amount of your contribution that is more than the value of the benefit you receive, provided you intended to make a charitable contribution of the excess.

For example, if you pay \$65 for a ticket to a dinner-dance at a church and the event has a fair market value of \$25, the amount you can deduct as a charitable contribution is \$40. The cost of the ticket (\$65) less the value of the dinner-dance (\$25).

How Much Can You Deduct?



The charity I work for has a fund-raising auction every year. Last year I had the winning bid of \$600 for a week's stay at a beach house. Can I deduct the full amount?

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E: Coach, the charity I work for has a fund-raising auction every year. Last year I had the winning bid of \$600 for a week's stay at a beach house. Can I deduct the full amount?

How Much Can You Deduct?



- The amount you can deduct depends on the fair rental value of the beach house
 - If it's \$1,000, your contribution is zero ($\$600 - \$1,000 = 0$). You paid less than the value.
 - If it's \$500, your contribution is \$100 ($\$600 - \$500 = \100), provided you intended to make a charitable contribution of the excess. You paid more than the value.

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C: No, the amount you can deduct will depend on the fair rental value of the beach house. If it would cost \$1,000 to rent the house for that week, you would not have a deductible charitable contribution because the amount you paid was less than the fair rental value. If the fair rental value is \$500, you would have a deductible charitable contribution of \$100, provided you intended to make a charitable contribution of the excess.

How Much Can You Deduct?



How would I know the fair market value of any goods or services I receive in return for my contribution?

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V: How would I know the fair market value of any goods or services I receive in return for my contribution?

How Do I Know the Value of Any Goods or Services Provided?

- Most organizations must provide a written disclosure statement if you make a payment of \$75 or more that is partly for goods or services
- The statement must:
 - Tell you your contribution is limited
 - Provide a good-faith estimate of the fair market value of goods or services
 - Be furnished when the contribution is solicited or when received

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C: The organization has an obligation to tell you. If you make a payment of \$75 or more that is partly a contribution and partly for goods and services, most organizations must provide you with a written disclosure statement. The statement must state that your deductible contribution is limited to the excess money (or the fair market value of property) you contributed over the value of the goods or services provided by the organization. It must also provide a good-faith estimate of the fair market value of the goods or services. An organization must furnish the disclosure statement either when it solicits the contribution or when it receives the contribution.

How Much Can You Deduct?



- Contributions of property—general rule:
 - Fair market value of the property at the time of the contribution
- Two most common types of property donations
 - Clothing and household items
 - Vehicles

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M: Thanks Coach. What about property you donate, like used clothing or household goods? Can you deduct the amount you paid for it?

C: The general rule is you can deduct the fair market value of the property at the time of the contribution. However, there are special rules for different types of donated property. Because our time is limited, I'll just touch on the rules for the two most common types of property donations—clothing or household items and vehicles.

Clothing and Household Items



- Generally can deduct the fair market value
- Items must be in good used condition or better

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C: If you contribute clothing or household items to a qualified organization, the amount you can deduct is generally the fair market value of the property at the time of the contribution. In addition, you cannot take a deduction for clothing or household items you donate unless the items are in good used condition or better.

Clothing and Household Items

- Household items include:
 - Furniture
 - Furnishings
 - Electronics
 - Appliances
 - Linens
 - Other similar items
- Household items do not include:
 - Food
 - Paintings
 - Antiques
 - Other art objects
 - Jewelry and gems
 - Collections

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Household items include Furniture, Furnishings, Electronics, Appliances, Linens, and Other similar items.

Household items do not include Food, Paintings, Antiques, and other art objects, Jewelry and gems, and Collections.

Special rules apply to these items, and we don't have time to cover all of them today. For information on determining the value of items such as antiques or jewelry, see Publication 561, *Determining the Value of Donated Property*.

Clothing and Household Items



How do I determine the fair market value of my used clothing and old furniture?

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E: Coach, earlier this year I cleaned out my closet and donated a lot of clothing. I also bought new living room furniture and donated my old furniture to a qualified charitable organization. How do I determine the fair market value of my used clothing and old furniture?

Clothing and Household Items



- Fair market value is usually much lower than what you paid
- There are no fixed formulas or methods
 - Clothing: check what buyers pay in used clothing stores
 - Furniture: support your valuation with photos, canceled checks, receipts from your purchase, etc.

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C: The fair market value of used clothing and household items, such as furniture, is usually much lower than what you paid for the item. There are no fixed formulas or methods for finding the value of items of clothing. A good method for determining the value of used clothing is to see what buyers actually pay in used clothing stores, such as consignment or thrift shops.

Furniture value is also difficult to determine. An item may have little or no market value because it is in a worn condition, out of style, or no longer useful. Therefore, formulas (such as using a percentage of the cost to buy a new replacement item) are not acceptable in determining value. You should have support for your valuation, such as photographs, canceled checks, receipts from your purchase of the items, or other evidence.

For more details on how to determine fair market value, check out Publication 561.



Department
of the
Treasury
Internal
Revenue
Service

Publication 561
(Rev. April 2007)
Cat. No. 15109Q

Determining the Value of Donated Property



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M: Ok Coach, let's move on to vehicle donations. How are they different from other property donations? Can't I just claim the fair market value of my car?

Vehicle Donations

- Cars, boats, and airplanes
- Know what the organization intends to do:
 - Sell the vehicle
 - Use the vehicle in its charitable work
 - Materially improve the vehicle
 - Give the vehicle away or sell it for well below the fair market value to a needy individual

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C: Not always. The rules for vehicle donations—which include cars, boats, and airplanes—are different. In order to calculate the amount you can deduct when you donate a vehicle, you'll need to know what the organization intends to do with the vehicle. How much you can deduct will depend on whether the organization intends to sell the vehicle, use the vehicle in its charitable work, make a major improvement to the vehicle, or give the vehicle away or sell it for well below the fair market value to a needy individual.

Vehicle Donations

If the organization sells the vehicle your deduction is limited to the smaller of:

- The gross proceeds from the sale of the vehicle
- The vehicle's fair market value

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Charitable organizations typically sell the vehicles that are donated to them. If your contribution is worth more than \$500 and the organization sells the vehicle, generally your deduction is limited to the smaller of the gross proceeds from the sale of the vehicle, or the vehicle's fair market value on the date of the contribution. You should consult Publications 561 and 4303 for more information on determining the fair market value.

Vehicle Donations

You can deduct the fair market value of your vehicle if the organization:

- Makes a significant intervening use or material improvement to the vehicle
- Gives or sells (below fair market value) the vehicle to a needy individual to further its charitable purpose

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Generally, you can deduct the vehicle's fair market value if the organization intends to make a significant intervening use of or material improvement to the vehicle before transferring it. You can also deduct the fair market value if the organization gives the vehicle to or sells it for a price well below fair market value to a needy individual to further the organization's charitable purpose.

Vehicle Donations



I've been thinking of donating my wife's car.
How in the world will I know what the charity
ends up doing with her car?

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V: Wow Coach, that sounds confusing. I've been thinking of donating my wife's car. Now that I'm retired, we don't need two cars. How in the world will I know what the organization ends up doing with her car?

Vehicle Donations



- If the vehicle contribution deduction is more than \$500, the organization must provide you with a written acknowledgement
- The contents of the acknowledgment are determined by what the charity did with the vehicle

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C: Lucky for you Vernon, the IRS requires that the organization provide you with a written acknowledgment for a vehicle contribution deduction of more than \$500. What that acknowledgment must contain will depend on what the organization did with the vehicle.

Vehicle Donations

If the organization sold the vehicle, the statement must:

- Certify it was sold in an arm's length transaction between unrelated parties
- Include the date it was sold
- Include the gross proceeds received from the sale
- State your deduction may not exceed the gross proceeds from the sale

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For example, if the organization sold the vehicle, the statement must certify that it was sold in an arm's length transaction between unrelated parties. It must also include the date the vehicle was sold, the gross proceeds received from the sale, and a statement that your deduction may not exceed the gross proceeds from the sale.

Vehicle Donations

If the organization intends to use or improve the vehicle, the statement must:

- Certify it intends to make a significant intervening use of or materially improve the vehicle
- Include a detailed description of the intended use or material improvement
- Include the duration of the intended use
- Certify the vehicle will not be sold before completion of the use or improvement

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If the organization intends to use or materially improve the vehicle, the acknowledgment must certify that it intends to make a significant intervening use of the vehicle or a material improvement to the vehicle, include a detailed description of the intended use or material improvement, the duration of that use, and a certification that the vehicle will not be sold before completion of the use or improvement.

Vehicle Donations

If the organization intends to give or sell the vehicle to a needy individual the acknowledgment must certify that:

- It intends to give or sell the vehicle, at a price significantly below fair market value, to a needy individual
- The gift or sale is in direct furtherance of the charity's charitable purpose of relieving the poor and distressed or the underprivileged who are in need of a means of transportation

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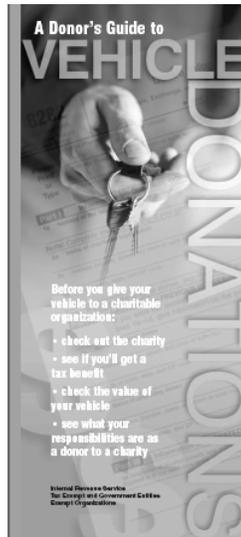
If the organization intends to give or sell the vehicle to a needy individual at a price significantly below fair market value and the gift or sale directly furthers the organization's charitable purpose of relieving the poor and distressed or the underprivileged who are in need of a means of transportation, then the acknowledgment must certify these facts.

Vehicle Donations

7878		<input type="checkbox"/> CORRECTED		OMB No. 1545-1029	
DONOR'S name, street address, city, state, ZIP code, and telephone no.		1 Date of contribution		2008 Form 1098-C Contributions of Motor Vehicles, Boats, and Airplanes	
		2 Make, model, and year of vehicle			
DONOR'S federal identification number	DONOR'S identification number	3 Vehicle or other identification number			
DONOR'S name		4a <input type="checkbox"/> Donor certifies that vehicle was sold in arm's length transaction to unrelated party			
Street address (including apt. no.)		4b Date of sale			
City, state, and ZIP code		4c Gross proceeds from sale (see instructions)			
5a <input type="checkbox"/> Donor certifies that vehicle will not be transferred for money, other property, or services before completion of material improvements or significant intervening use		5			
5b <input type="checkbox"/> Donor certifies that vehicle is to be transferred to a needy individual for significantly below fair market value in furtherance of donor's charitable purpose		6			
5c <input type="checkbox"/> Donor certifies the following detailed description of material improvements or significant intervening use and duration of use		7			

Copy A
 For Internal Revenue Service Center File with Form 1099.
 For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for

The organization must provide you with Form 1098-C, *Contributions of Motor Vehicles, Boats, and Airplanes*, (or other statement containing the same information as Form 1098-C). You must attach a copy of Form 1098-C (or other statement) to your tax return.



If you're contemplating donating a vehicle to a charitable organization, I highly recommend that you first review Publication 4303, *A Donor's Guide to Vehicle Donations*.

Recordkeeping

A donor's required records depend on the amount and type of contribution:

- Cash (including check, electronic funds transfer, credit card, or payroll deduction)
- Noncash
- Out-of-pocket

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M: Coach, can you give us a brief description of what types of records a donor should keep to verify charitable contributions?

C: The kinds of records a donor must keep will depend on the amount of the contribution and whether it's a cash contribution, noncash contribution, or out-of-pocket expense for donated services.

Recordkeeping

To deduct a cash contribution of any amount, you must have:

- A bank record (such as a canceled check),
or
- A written communication from the organization (such as a receipt or letter) that shows:
 - The name of the organization
 - The date of the contribution
 - The amount of the contribution

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To deduct a cash contribution, regardless of the amount, you must have a bank record (such as a canceled check) or a written communication from the organization (such as a receipt or letter) showing the name of the organization, the date of the contribution, and the amount of the contribution. Cash contributions include those paid by cash, check, electronic funds transfer, credit card, or payroll deduction.

Recordkeeping



I make contributions by payroll deduction.
What type of records do I need to keep?

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E: Coach, I make contributions by payroll deduction. What type of records do I need to keep?

Recordkeeping



For payroll deductions, you'll need:

- A pay stub, Form W-2, or other employer-furnished document
- A pledge card prepared by or at the direction of the organization

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C: For payroll deductions you'll need a pay stub, Form W-2, or other employer-furnished document that shows the amount withheld and paid to the charitable organization, along with a pledge card prepared by or at the direction of the charitable organization.

Recordkeeping



The organization I work for gives donors a written statement if they make a large contribution, even when they pay with a check or credit card. Isn't that unnecessary paperwork?

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E: Coach, the organization I work for gives donors a written acknowledgment if they make a large contribution even when they pay with a check or credit card. Isn't that unnecessary paperwork?

Recordkeeping

- Contributions of \$250 or more require written acknowledgment from the organization
- The acknowledgment must include:
 - The amount of cash you contributed
 - Whether you received goods or services in return for your contribution
 - A description and estimate of the value of any goods or services
 - A statement that you only received an intangible religious benefit, if that was the case⁴⁵

C: If you make a contribution of \$250 or more to an organization, you can only claim a deduction if you have a written acknowledgment from the organization. This acknowledgement must include the amount of cash you contributed, whether you received any goods or services in return for your contribution, along with a description and good faith estimate of the value of the goods or services provided, or if applicable, a statement that the only benefit you received was an intangible religious benefit.

Recordkeeping



I write a \$25 check to my church every Sunday. Do I have to get a written acknowledgement?

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V: I write a \$25 check to my church every Sunday. Do I have to get a written acknowledgment from them as well?

Recordkeeping



- You only need written acknowledgment for single contributions of \$250 or more
- You don't combine separate contributions
- Each payroll deduction is a separate contribution

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C: No. The written acknowledgment is only required for single contributions of \$250 or more. You do not combine separate contributions. Similarly, if contributions are made by payroll deduction, the deduction from each paycheck is treated as a separate contribution. Don't forget, as I previously stated you cannot deduct a cash contribution of any amount unless you keep a bank record or have a written statement from the organization.

Recordkeeping



What about noncash contributions? What type of records do I need to keep?

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E: What about noncash contributions? What type of records do I need to keep?

Recordkeeping

Noncash Contributions

- There are different rules if your deduction is:
 - Less than \$250
 - At least \$250 but not more than \$500
 - Over \$500 but not more than \$5,000
 - Over \$5,000
- For a deduction that is over \$5,000 (for one item or a group of similar items), you need a written appraisal from a qualified appraiser

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C: The records you'll need to keep for noncash contributions are more involved and depend on the amount of your deduction. There are different rules if your deduction is:

Less than \$250,

At least \$250 but not more than \$500,

Over \$500 but not more than \$5,000, or

Over \$5,000.



Publication 526
Cat. No. 10050A

Charitable Contributions

For use in preparing
2007 Returns

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What's New

New recordkeeping requirements for cash contributions. You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount), or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. See *Records To Keep*.

Filing fee for assessments on buildings in historic districts. A new \$500 filing fee must be paid for each qualified conservation contribution after February 12, 2007, that is an assessment on a building in a registered historic district, if the claimed deduction is more than \$10,000. See *Putting In Registered Historic District Under Charitable Conservation Contribution*.

Donor advised funds. Contributions to a donor advised fund after February 15, 2007, are not deductible in certain cases. To deduct these contributions, you must have an acknowledgment from the donee that the donee has exclusive legal control over the assets contributed. See *Contributions to Donor Advised Funds Under Contributions You Cannot Deduct*.

Higher standard mileage rate for Hurricane Katrina victims. The higher standard mileage rate for the use of your car in giving services to a charitable organization to provide relief related to Hurricane Katrina has expired. See *Out-of-Pocket Expense In Giving Services* for information about the car expenses you can



For a deduction that is over \$5,000 for one item or a group of similar items you'll generally need a written appraisal from a qualified appraiser.

Because we don't have time to go into all of these situations, I suggest that you review Publication 526, *Charitable Contributions*, which has an in depth discussion of records to keep for noncash contributions.

Where to Deduct



What form do I use to claim my deduction? Now that I'm retired and my house is paid for I'll be filing the short form—Form 1040A. Is there a line on that form for contributions, or do I attach a separate schedule?

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V: Coach, I'm pretty clear on what I can deduct, how much I can deduct, and what records I need to keep. But what form do I use to claim my deduction? Now that I'm retired and my house is paid for I'll be filing the short form (Form 1040A). Is there a line on that form for contributions or do I attach a separate schedule?

Where to Deduct

- To claim a deduction, you must file Form 1040 and itemize your deductions on Schedule A
- Cash and noncash contributions are entered on Schedule A
- If noncash contribution deduction is over \$500, complete and attach Form 8283, *Noncash Charitable Contributions*

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C: Unfortunately, to deduct a charitable contribution, you must file Form 1040 and itemize your deductions on Schedule A.

Both cash and noncash contributions are entered on Schedule A.

If your total deduction for all noncash contributions for the year is over \$500, you also must complete Form 8283, *Noncash Charitable Contributions*, and attach it to your Form 1040.

Deduction Limits

- If total contributions for the year are more than 20% of your adjusted gross income, your deduction amount may be limited

Example:

If your adjusted gross income is \$100,000, your contribution deduction would need to be more than \$20,000 before the limits would apply.

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M: Coach, we are almost out of time but could you tell us if there are any limits on the amount of your charitable contribution deduction?

C: There can be limits on the amount of your charitable contribution deduction, but only if your total contributions for the year are more than 20% of your adjusted gross income. For most of us these limits will never apply. For example, if your adjusted gross income is \$100,000, your contribution deduction would have to be over \$20,000 before the limits might apply.

Deduction Limits

- Deduction limits (50%, 30%, and 20%) depend on the type of property and the type of organization you give it to
- A different limit applies to certain qualified conservation contributions

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The limit on your deduction (50%, 30%, or 20%) will depend on the type of property you give, and the type of organization you give it to. A different limit applies to certain qualified conservation contributions.

Deduction Limits



Publication 526, *Charitable Contributions*, describes these limits and has a worksheet you can use to apply the deduction limits.

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We do not have time to go into the computation of these limits. If your contribution deduction is more than 20% of your adjusted gross income, Publication 526, *Charitable Contributions*, has a good explanation of the limits and a worksheet you can use to figure the deduction limits.

More Information

- Publications:
 - 526, *Charitable Contributions*
 - 561, *Determining the Value of Donated Property*
 - 1771, *Charitable Contribution Substantiation and Disclosure Requirements*
 - 4303, *A Donor's Guide to Vehicle Donations*
- To download publications, go to IRS.gov
- To order publications, call 1-800-829-3676

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C: Before we end this program, I'd like to remind everyone about the various publications the IRS has that cover charitable contributions.

Publication 526, *Charitable Contributions*, discusses everything we've talked about today and much more

Publication 561, *Determining the Value of Donated Property*, provides information on how to determine the value of donated property and discusses when you need an appraisal

Publication 1771, *Charitable Contribution Substantiation and Disclosure Requirements*, covers substantiation and disclosure rules

Publication 4303, *A Donor's Guide to Vehicle Donations*, discusses the rules for donated vehicles

You can download these publications from IRS.gov or you can order them by calling 1-800-829-3676—or 1-800-829-4059 for TTY/TDD help.