

Donations Substantiation Guide

Type of Donation	Amount Given in a Single Donation			
	Less Than \$250	\$250 to \$500	\$501 to \$5,000	Over \$5,000
Cash	Bank record or written receipt from charity.	Acknowledgment.	Acknowledgment.	Acknowledgment.
Publicly Traded Stock	<ul style="list-style-type: none"> Receipt. Written records. 	<ul style="list-style-type: none"> Acknowledgment. Written records. 	<ul style="list-style-type: none"> Acknowledgment. Written records. Form 8283, Section A. 	<ul style="list-style-type: none"> Acknowledgment. Written records. Form 8283, Section A.
Nonpublicly Traded Stock	<ul style="list-style-type: none"> Receipt. Written records. 	<ul style="list-style-type: none"> Acknowledgment. Written records. 	<ul style="list-style-type: none"> Acknowledgment. Written records. Form 8283, Section A. 	<ul style="list-style-type: none"> Acknowledgment. Written records. Qualified appraisal (if FMV > \$10,000). Declaration of appraiser and donee acknowledgment (Form 8283, Section B).
Artwork	<ul style="list-style-type: none"> Receipt. Written records. 	<ul style="list-style-type: none"> Acknowledgment. Written records. 	<ul style="list-style-type: none"> Acknowledgment. Written records. Form 8283, Section A. 	<ul style="list-style-type: none"> Acknowledgment. Written records. Qualified appraisal (must attach to return if FMV > \$20,000). Declaration of appraiser and donee acknowledgment (Form 8283, Section B).
Autos, Boats and Planes —Charity sells without significant use or material improvement.	<ul style="list-style-type: none"> Receipt. Written records. 	<ul style="list-style-type: none"> Form 1098-C or other acknowledgment. Written records. 	<ul style="list-style-type: none"> Form 1098-C (attached to tax return). Written records. Form 8283, Section A. 	<ul style="list-style-type: none"> Form 1098-C (attached to tax return). Written records. Donee acknowledgment (Form 8283, Section B).
Autos, Boats and Planes —Significant use or material improvement by charity OR the charity gives or sells at discounted price to a needy individual in a qualified transfer.	<ul style="list-style-type: none"> Receipt. Written records. 	<ul style="list-style-type: none"> Form 1098-C or other acknowledgment. Written records. 	<ul style="list-style-type: none"> Form 1098-C (attached to the tax return). Written records. Form 8283, Section A. 	<ul style="list-style-type: none"> Form 1098-C (attached to tax return). Written records. Qualified appraisal. Declaration of appraiser and donee acknowledgment (Form 8283, Section B).
All Other Noncash Donations	<ul style="list-style-type: none"> Receipt. Written records. 	<ul style="list-style-type: none"> Acknowledgment. Written records. 	<ul style="list-style-type: none"> Acknowledgment. Written records. Form 8283, Section A. 	<ul style="list-style-type: none"> Acknowledgment. Written records. Qualified appraisal (attach to return if deduction > \$500,000 or any amount if a facade easement donation). Declaration of appraiser and donee acknowledgment (Form 8283, Section B).
Payroll Deduction	<ul style="list-style-type: none"> Paystub, W-2 or other written record from employer. Pledge card. 	<ul style="list-style-type: none"> Paystub, W-2 or other written record from employer. Pledge card. 	<ul style="list-style-type: none"> Paystub, Form W-2 or other written record from employer. Pledge card. 	<ul style="list-style-type: none"> Paystub, Form W-2 or other written record from employer. Pledge card.
Volunteer Out-of-Pocket Expenses	<ul style="list-style-type: none"> Receipt, canceled check or other written records. 	<ul style="list-style-type: none"> Receipt, canceled check or other written records. Acknowledgment. 	<ul style="list-style-type: none"> Receipt, canceled check or other written records. Acknowledgment. 	<ul style="list-style-type: none"> Receipt, canceled check or other written records. Acknowledgment.

Definition of terms:

Written Records. Taxpayers' records must include the following: (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 taxpayer required to or elects 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)]. If the donation is over \$500, written records must also include how and when the taxpayer got the property and the property's cost or basis (basis information not required for publicly traded securities or for property held 12 months or more).

Acknowledgment. Written 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.
- Taxpayers must receive the acknowledgment before the earlier of (1) 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)
- If for taxpayer's out-of-pocket expenses, the statement must describe the taxpayer's services and state whether the charity provided goods or services in consideration for out-of-pocket expenses.

Pledge Card. A document prepared by or for the charity that shows the charity's name. If \$250 or more withheld each time, the pledge card must also state that the charity does not provide goods or services in return for any contribution made to it by payroll deduction.

Noncash donations of less than \$250. Receipt not required when it is impractical to obtain one from the donee organization (for example, items are left at a charity's unattended dropbox).

Noncash donations of less than \$500. IRS Publication 526 states that written records must be kept in all cases. However, Regulation Section 1.170A-13(b)(2) states that for noncash donations of \$500 or less, taxpayers are required to maintain written records regarding the donated property only if they do not receive a receipt from the charity because it is impractical to do so.

Clothing and household items. Donations of clothing and household items must be in "good used condition or better" unless over \$500 and qualified appraisal attached to return.