

## Required Documentation for Charitable Deductions Chart

|   | Amount  | Required Records  |
|---|---|---|
| <b>C<br/>A<br/>S<br/>H</b>  | Single cash contribution of less than \$250                                     | Cancelled check, bank record, credit card statement or written acknowledgment from the charity.   |
|   | Single cash contribution of \$250 or more                                       | Written acknowledgment from the charity   |
|   | Payroll Deduction   | Pledge card <i>and</i> W-2 paystub, etc.  |
| <b>N<br/>O<br/>N<br/>C<br/>A<br/>S<br/>H</b>                        | Non cash contribution less than \$250   | Written acknowledgment from the charity or other reliable record and a detailed description of the property donated.  |
|   | Non cash contribution of \$250 but not more than \$500                          | Written acknowledgment from the charity and a detailed description of the property donated.   |
|   | Non cash contribution over \$500 but not more than \$5,000                      | Written acknowledgment from the charity and a detailed description of the property donated.   |
|   | Non cash contribution over \$5,000 of similar items                             | Written acknowledgment from the charity, appraisal and Form 8283, part B.   |
|   | Non cash contribution of more than \$500,000                                    | Written acknowledgment from the charity, appraisal and Form 8283, part B. Attach appraisal to the return.   |
| <b>O<br/>T<br/>H<br/>E<br/>R<br/><br/>G<br/>I<br/>F<br/>T<br/>S</b> | Non cash contribution of auto, boat or airplane with a value of more than \$500 | Written acknowledgment from the charity. Attach Form 1098-C to the return.  |
|   | Non cash contribution of publically traded stock                                | Written acknowledgment from the charity.  |
|   | Non cash contribution of privately traded stock of more than \$5,000            | Written acknowledgment from the charity, and Form 8283, part B. If the privately traded stock is valued at \$10,000 or more, attach an appraisal to the return. |
|   | Non cash contribution of art valued at more than \$20,000                       | Written acknowledgment from the charity, appraisal, Form 8283, part B. Appraisal and a photo of the art must be attached to the return.                         |

*The written acknowledgment must be received from the charity before the due date of the return (including extensions) and it must include a statement regarding goods and services received in exchange for the contribution.*