

## Required Documentation for Charitable Deductions Chart

	Amount	Required Records
<b>C A S 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 O N C A S 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 T H E R  G I F T 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.*

-- OVER--