

# Publication 526

## Charitable Contributions

For use in preparing  
**2024** Returns

Volume 3 of 3



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If you make this choice, you must reduce the FMV of the property contributed by the appreciation in value that would have been long-term capital gain if the property had been sold.

This choice applies to all capital gain property contributed to 50% limit organizations during a tax year. It also applies to carryovers of this kind of contribution from an earlier tax year. For details, see *Carryover of capital gain property*, later.

You must make the choice on your original return or on an amended return filed by the due date for filing the original return.

***Example.*** In the previous example, if you choose to have the 50% limit apply to the land (the 30% capital gain property) given to your place of worship, you must reduce the FMV of the property by the appreciation in value. Therefore, the amount of your charitable contribution for the land would be its basis to you of \$22,000.

You add this amount to the \$2,000 cash contributed to the place of worship. You can now deduct \$1,000 of the amount donated to the private nonoperating foundation because the total of your contributions of cash (\$2,000) and capital gain property (\$22,000) to 50% limit organizations is \$1,000 less than the limit based on 50% of AGI. Your total deduction for the year is \$25,000 (\$2,000 cash to your place of worship, \$22,000 for property donated to your place of worship, and \$1,000 cash to the private nonoperating foundation). You can carry over to later years the part of your contribution to the private nonoperating foundation that you couldn't deduct (\$4,000).

## **Instructions for Worksheet 2**

You can use Worksheet 2 if you made charitable contributions during the year, and one or more of the limits described in this publication under Limits on Deductions apply to you.

You can't use this worksheet if you have a carryover of a charitable contribution from an earlier year. If you have a carryover from an earlier year, see Carryovers, later.

The following list gives instructions for completing the worksheet.

- The terms used in the worksheet are explained earlier in this publication.
- If the result on any line is less than zero, enter zero.
- For contributions of property, enter the property's FMV unless you elected (or were required) to reduce the FMV as explained under Giving Property That Has Increased in Value. In that case, enter the reduced amount.

## **Carryovers**

You can carry over any contributions you can't deduct in the current year because they exceed the limits based on your AGI.

Except for qualified conservation contributions, you may be able to deduct the excess in each of the next 5 years until it is used up, but not beyond that time.

A carryover of a qualified conservation contribution can be carried forward for 15 years.

Generally, contributions you carry over are subject to the same percentage limits in the year to which they are carried as they were in the year of the contribution. For example, contributions subject to the 20% limit in the year in which they are made are 20% limit contributions in the year to which they are carried. But see *Carryover of capital gain property*, later.

Worksheet 2. Applying the Deduction Limits

**Caution:** Don't use this worksheet to figure the contributions you can deduct this year if you have a carryover of a charitable contribution from an earlier year.

Step 1. Enter any qualified conservation contributions (QCCs) made during the year.		
1. If you are a qualified farmer or rancher, enter any QCCs subject to the limit based on 100% of AGI	1	
2. Enter any QCCs not entered on line 1	2	
Step 2. Enter your other charitable contributions made during the year.		
3. Reserved for future use		
4. Enter your contributions of capital gain property "for the use of" any qualified organization	4	
5. Enter your other contributions "for the use of" any qualified organization. Don't include any contributions you entered on a previous line	5	
6. Enter your contributions of capital gain property to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	6	
7. Enter your other contributions to qualified organizations that aren't 50% limit organizations. Don't include any contributions you entered on a previous line	7	
8. Enter your contributions of capital gain property to 50% limit organizations deducted at FMV. Don't include any contributions you entered on a previous line	8	
9. Enter your noncash contributions to 50% limit organizations other than capital gain property you deducted at FMV. Be sure to include contributions of capital gain property to 50% limit organizations if you reduced the property's FMV. Don't include any contributions you entered on a previous line	9	
10. Enter your cash contributions to 50% limit organizations. Don't include any contributions you entered on a previous line	10	
Step 3. Figure your deduction for the year (if any result is zero or less, enter -0-)		
11. Enter your AGI	11	
<i>Cash contributions subject to the limit based on 60% of AGI</i> (If line 10 is zero, enter -0- on lines 12 through 14.)		
12. Multiply line 11 by 0.6	12	
13. <b>Deductible amount.</b> Enter the smaller of line 10 or line 12	13	
14. Carryover. Subtract line 13 from line 10	14	
<i>Noncash contributions subject to the limit based on 50% of AGI</i> (If line 9 is zero, enter -0- on lines 15 through 18.)		
15. Multiply line 11 by 0.5	15	
16. Subtract line 13 from line 15	16	
17. <b>Deductible amount.</b> Enter the smaller of line 9 or line 16	17	
18. Carryover. Subtract line 17 from line 9	18	
<i>Contributions (other than capital gain property) subject to limit based on 30% of AGI</i> (If lines 5 and 7 are both zero, enter -0- on lines 19 through 25.)		
19. Multiply line 11 by 0.5	19	
20. Add lines 8, 9, and 10	20	
21. Subtract line 20 from line 19	21	
22. Multiply line 11 by 0.3	22	
23. Add lines 5 and 7	23	
24. <b>Deductible amount.</b> Enter the smallest of line 21, 22, or 23	24	
25. Carryover. Subtract line 24 from line 23	25	
<i>Contributions of capital gain property subject to limit based on 30% of AGI</i> (If line 8 is zero, enter -0- on lines 26 through 31.)		
26. Multiply line 11 by 0.5	26	
27. Add lines 9 and 10	27	
28. Subtract line 27 from line 26	28	
29. Multiply line 11 by 0.3	29	
30. <b>Deductible amount.</b> Enter the smallest of line 8, 28, or 29	30	
31. Carryover. Subtract line 30 from line 8	31	
<i>Contributions subject to the limit based on 20% of AGI</i> (If lines 4 and 6 are both zero, enter -0- on lines 32 through 41.)		
32. Multiply line 11 by 0.5	32	
33. Add lines 13, 17, 24, and 30	33	
34. Subtract line 33 from line 32	34	
35. Multiply line 11 by 0.3	35	
36. Subtract line 24 from line 35	36	
37. Subtract line 30 from line 35	37	
38. Multiply line 11 by 0.2	38	
39. Add lines 4 and 6	39	
40. <b>Deductible amount.</b> Enter the smallest of line 34, 36, 37, 38, or 39	40	
41. Carryover. Subtract line 40 from line 39	41	
<i>QCCs subject to limit based on 50% of AGI</i> (If line 2 is zero, enter -0- on lines 42 through 46.)		
42. Multiply line 11 by 0.5	42	
43. Add lines 13, 17, 24, 30, and 40	43	
44. Subtract line 43 from line 42	44	
45. <b>Deductible amount.</b> Enter the smaller of line 2 or line 44	45	
46. Carryover. Subtract line 45 from line 2	46	
Note: Worksheet 2 continues on the next page.		



Worksheet 2—continued

<b>QCCs subject to limit based on 100% of AGI</b> (If line 1 is zero, enter -0- on lines 47 through 51.)		
47. Enter the amount from line 11	47	
48. Add lines 13, 17, 24, 30, 40, and 45	48	
49. Subtract line 48 from line 47	49	
50. <b>Deductible amount.</b> Enter the smaller of line 1 or line 49	50	
51. Carryover. Subtract line 50 from line 1	51	
<b>Deduction for the year</b>		
52. Add lines 13, 17, 24, 30, 40, 45, and 50. Enter the total here and include the deductible amounts on Schedule A (Form 1040), line 11 or line 12, whichever is appropriate.	52	
<b>Note.</b> Any amounts in the carryover column are not deductible this year but can be carried over to next year. See <i>Carryovers</i> , later, for more information about how you will use them next year.		



For each category of contributions, you deduct carryover contributions only after deducting all allowable contributions in that category for the current year. If you have carryovers from 2 or more prior years, use the carryover from the earlier year first.

**Note.** A carryover of a contribution to a 50% limit organization must be used before contributions in the current year to organizations other than 50% limit organizations. See Example 2.

**Example 1.** Last year, you made cash contributions of \$11,000 to 50% limit organizations. Because of the limit based on 60% of AGI, you deducted only \$10,000 and carried over \$1,000 to this year. This year, your AGI is \$20,000 and you made cash contributions of \$9,500 to 50% limit organizations. The limit based on 60% of AGI applies to your current year cash contribution of \$9,500 and carryover contribution of \$1,000.

You can deduct this year's cash contribution and your carryover cash contribution in full because your total cash contributions of \$10,500 (\$9,500 + \$1,000) is less than \$12,000 (60% of \$20,000).

**Example 2.** This year, your AGI is \$24,000. You make cash contributions of \$6,000 to which the 60% limit applies and \$3,000 to which the 30% limit applies. You have a contribution carryover from last year of \$5,000 for capital gain property contributed to a 50% limit organization and subject to the special 30% limit for contributions of capital gain property.

Your cash contribution of \$6,000 is fully deductible because it is less than \$14,400 (which is 60% of your AGI).

The deduction for your 30% limit contributions of \$3,000 is limited to \$1,000. This is the lesser of:

1. \$7,200 (30% of \$24,000), or

2. \$1,000 (\$12,000 minus \$11,000).

(The \$12,000 amount is 50% of \$24,000, your AGI. The \$11,000 amount is the sum of your current and carryover contributions to 50% limit organizations, \$6,000 + \$5,000.)

The deduction for your \$5,000 carryover is subject to the special 30% limit for contributions of capital gain property. This means it is limited to the smaller of:

1. \$7,200 (your 30% limit), or
2. \$5,000 (\$12,000, your 50% limit, minus your allowable cash contributions to which the 60% limit applies (\$6,000) and minus your allowable contribution to which the 30% limit applies (\$1,000)).

Because your \$5,000 carryover contribution does not exceed the smaller limit of \$5,000, you can deduct it in full.

Your deduction is \$12,000 (\$6,000 + \$1,000 + \$5,000). You carry over the \$2,000 balance of your 30% limit contributions for this year to next year.

**Carryover of capital gain property.** If you carry over contributions of capital gain property subject to the special 30% limit and you choose in the next year to use the 50% limit and take appreciation into account, you must refigure the carryover. Reduce the FMV of the property by the appreciation and reduce that result by the amount actually deducted in the previous year.

**Example.** Last year, your AGI was \$50,000 and you contributed capital gain property valued at \$27,000 to a 50% limit organization and didn't choose to use the 50% limit. Your basis in the property was \$20,000. Your deduction was limited to \$15,000 (30% of \$50,000), and you carried over \$12,000.

This year, your AGI is \$60,000 and you contribute capital gain property valued at \$25,000 to a 50% limit organization. Your basis in the property is \$24,000 and you choose to use the 50% limit. You must refigure your carryover as if you had taken appreciation into account last year as well as this year. Because the amount of your contribution last year would have been \$20,000 (the property's basis) instead of the \$15,000 you actually deducted, your refigured carryover is \$5,000 (\$20,000 – \$15,000). Your total deduction this year is \$29,000 (your \$24,000 current contribution plus your \$5,000 carryover).

**Additional rules for carryovers.** Special rules exist for computing carryovers if you:

- Are married in some years but not others,
- Have different spouses in different years,
- Change from a separate return to a joint return in a later year,

- Change from a joint return to a separate return in a later year,
- Have a net operating loss,
- Claim the standard deduction in a carryover year, or
- Become a surviving spouse.

Because of their complexity and the limited number of taxpayers to whom these additional rules apply, they aren't discussed in this publication. If you need to figure a carryover and you are in one of these situations, you may want to consult with a tax practitioner.

## **Substantiation Requirements**

You must keep records to prove the amount of the contributions you make during the year. The kind of records you must keep depends on the amount of your contributions and whether they are:

- Cash contributions,
- Noncash contributions, or
- Out-of-pocket expenses when donating your services.

**Note.** An organization must generally give you a written statement if it receives a payment from you that is more than \$75 and is partly a contribution and partly for goods or services. (See *Contributions From Which You Benefit* under *Contributions You Can Deduct*, earlier.) Keep the statement for your records. It may satisfy all or part of the recordkeeping requirements explained in the following discussions.

## **Cash Contributions**

Cash contributions include payments made by cash, check, electronic funds transfer, online payment service, debit card, credit card, payroll deduction, or a transfer of a gift card redeemable for cash.



You can't deduct a cash contribution, regardless of the amount, unless you keep one of the following.

1. A bank record that shows the name of the qualified organization, the date of the contribution, and the amount of the contribution. Bank records may include:
  - a. A canceled check.
  - b. A bank or credit union statement.
  - c. A credit card statement.
  - d. An electronic fund transfer receipt.
  - e. A scanned image of both sides of a canceled check obtained from a bank or credit union website.
2. A receipt (or a letter or other written communication such as an email) from the qualified organization showing the name of the organization,

the date of the contribution, and the amount of the contribution.

3. The payroll deduction records described next.

**Payroll deductions.** If you make a contribution by payroll deduction, you must keep:

1. A pay stub, Form W-2, or other document furnished by your employer that shows the date and amount of the contribution; and
2. A pledge card or other document prepared by or for the qualified organization that shows the name of the organization and states the organization doesn't provide goods or services in return for any contribution made to it by payroll deduction.

If your employer withheld \$250 or more from a single paycheck, see *Contributions of \$250 or More* next.

## **Contributions of \$250 or More**

You can claim a deduction for a contribution of \$250 or more only if you have a *contemporaneous written acknowledgment* of your contribution from the qualified organization or certain payroll deduction records. See *Contemporaneous written acknowledgment (CWA)* later, for a description of when a written acknowledgment is considered “contemporaneous” with your contribution.

If you made more than one contribution of \$250 or more, you must have either a separate acknowledgment for each or one acknowledgment that lists each contribution and the date of each contribution and shows your total contributions.

**Amount of contribution.** In figuring whether your contribution is \$250 or more, don't combine separate contributions.

For example, if you gave your church \$25 each week, your weekly payments don't have to be combined. Each payment is a separate contribution.

If contributions are made by payroll deduction, the deduction from each paycheck is treated as a separate contribution.

If you made a payment that is partly for goods and services, as described earlier under *Contributions From Which You Benefit*, your contribution is the amount of the payment that is more than the value of the goods and services.

**Acknowledgment.** The acknowledgment must meet these tests.

1. It must be written.
2. It must include:
  - a. The amount of cash you contributed,

- b. Whether the qualified organization gave you any goods or services as a result of your contribution (other than certain token items and membership benefits),
- c. A description and good faith estimate of the value of any goods or services described in (b). If the only benefit you received was an intangible religious benefit (such as admission to a religious ceremony) that generally isn't sold in a commercial transaction outside the donative context, the acknowledgement must say so and doesn't need to describe or estimate the value of the benefit.

If the acknowledgment doesn't show the date of the contribution, you must also have a bank record or receipt, as described earlier,

that does show the date of the contribution. If the acknowledgment shows the date of the contribution and meets the other tests just described, you don't need any other records.

**Contemporaneous written acknowledgment (CWA).** Organizations typically send written acknowledgements to donors no later than January 31 of the year following the donation. For the written acknowledgement to be considered contemporaneous with the contribution it must meet both of the following requirements.

1. Meet all the tests described under Acknowledgment, earlier; and
2. You must get it on or before the earlier of:
  - a. The date you file your return for the year you make the contribution; or

- b. The due date, including extensions, for filing the return.

**Payroll deductions.** If you make a contribution by payroll deduction and your employer withholds \$250 or more from a single paycheck, you must keep:

1. A pay stub, Form W-2, or other document furnished by your employer that shows the amount withheld as a contribution; and
2. A pledge card or other document prepared by or for the qualified organization that shows the name of the organization and states the organization doesn't provide goods or services in return for any contribution made to it by payroll deduction.

A single pledge card may be kept for all contributions made by payroll deduction regardless of amount as long as it contains all the required information.



If the pay stub, Form W-2, pledge card, or other document doesn't show the date of the contribution, you must have another document that does show the date of the contribution. If the pay stub, Form W-2, pledge card, or other document shows the date of the contribution, you don't need any other records except those just described in (1) and (2).

## **Noncash Contributions**

Substantiation requirements for contributions not made in cash depend on whether your deduction for the contribution is:

1. Less than \$250,
2. At least \$250 but not more than \$500,
3. Over \$500 but not more than \$5,000,  
or
4. Over \$5,000.

The substantiation requirements for noncash contributions of more than \$500 also apply to any return filed for any carryover year.

**Amount of deduction.** In figuring whether your deduction is \$500 or more, combine your claimed deductions for all similar items of property donated to any qualified organization during the year.

If you received goods or services in return, as described earlier in *Contributions From Which You Benefit*, reduce your contribution by the value of those goods or services. If you figure your deduction by reducing the FMV of the donated property by its appreciation, as described earlier in *Giving Property That Has Increased in Value*, your contribution is the reduced amount.

## **Deductions of Less Than \$250**

Except as provided below, no deduction will be allowed for a noncash contribution of less than \$250 unless you get and keep a receipt from the qualified organization showing:

1. The name and address of the qualified organization to which you contributed;
2. The date and location of the charitable contribution;
3. A description of the property in sufficient detail under the circumstances (taking into account the value of the property) for a person not generally familiar with the type of property to understand that the description is of the contributed property; and
4. For a security, the name of the issuer, the type of security, and whether it is publicly traded as of the date of the contribution.

For example, a security is generally considered to be publicly traded if the security is (a) listed on a recognized stock exchange whose quotations are published daily, (b) regularly traded on a national or regional over-the-counter market, or (c) quoted daily in a national newspaper of general circulation in the case of mutual fund shares. *Note:* Digital assets are not publicly traded securities for the purposes of Form 8283, unless the digital asset is publicly traded stock or indebtedness.

A letter or other written communication from the qualified organization acknowledging receipt of the contribution and containing the information in (1), (2), (3), and (4) will serve as a receipt.

If it is impractical to get a receipt (for example, if you leave property at a charity's unattended drop site),

you may satisfy the substantiation requirements by maintaining reliable written records for each item of the donated property.

Your reliable written records must include the following information.

1. The information in (1), (2), (3), and (4) above.
2. If you claim a deduction for clothing or a household item, a description of the condition of the clothing or item.
3. The FMV of the property at the time of the contribution and how you figured the FMV.

### **Deductions of at Least \$250 but Not More Than \$500**

If you claim a deduction of at least \$250 but not more than \$500 for a noncash charitable contribution, you must get and keep a contemporaneous written acknowledgment of

your contribution from the qualified organization. If you made more than one contribution of \$250 or more, you must have either a separate acknowledgment for each or one acknowledgment that shows your total contributions. See CWA, earlier.

The acknowledgment must:

1. Be written.
2. Include:
  - a. A description (but not necessarily the value) of any property you contributed,
  - b. Whether the qualified organization gave you any goods or services as a result of your contribution (other than certain token items and membership benefits), and

- c. A description and good faith estimate of the value of any goods or services described in (b). If the only benefit you received was an intangible religious benefit (such as admission to a religious ceremony) that generally isn't sold in a commercial transaction outside the donative context, the acknowledgment must say so and doesn't need to describe or estimate the value of the benefit.
- 3. Be received by you on or before the earlier of:
  - a. The date you file your return for the year you make the contribution, or
  - b. The due date, including extensions, for filing the return.



## **Deductions Over \$500 but Not Over \$5,000**

If you claim a deduction over \$500 but not over \$5,000 for a noncash charitable contribution, you must complete Form 8283, Section A and have the CWA, earlier. Your completed Form 8283, Section A must include:

1. Your name and taxpayer identification number,
2. The name and address of the qualified organization,
3. The date of the charitable contribution, and
4. The following information about the contributed property:
  - a. A description of the property in sufficient detail under the circumstances (taking into account the value of the

property) for a person not generally familiar with the type of property to understand that the description is of the contributed property;

- b. The FMV of the property on the contribution date and the method used in figuring the FMV;
- c. In the case of real or tangible property, its condition;
- d. In the case of tangible personal property, whether the donee has certified it for a use related to the purpose or function constituting the donee's basis for exemption under Section 501 of the Internal Revenue Code or, in the case of a governmental unit, an exclusively public purpose;

- e. In the case of securities, the name of the issuer, the type of securities, and whether they were publicly traded as of the date of the contribution;
- f. How you got the property, for example, by purchase, gift, bequest, inheritance, or exchange;
- g. The approximate date you got the property or, if created, produced, or manufactured by or for you, the approximate date the property was substantially completed; and
- h. The cost or other basis, and any adjustments to the basis, of property held less than 12 months and, if available, the cost or other basis of property held 12 months or more.

This requirement, however, doesn't apply to publicly traded securities.

See the instructions for Form 8283 for additional guidance.

## **Deductions Over \$5,000**

If you claim a deduction of over \$5,000 for a noncash charitable contribution, you must have the contemporaneous writing acknowledgement, (see CWA, earlier), obtain a qualified written appraisal of the donated property from a qualified appraiser, and complete Form 8283, Section B. A qualified appraisal is not required for contributions of qualified vehicles for which you obtain a CWA, certain inventory, publicly traded securities, or certain intellectual property.

See *Deductions More Than \$5,000* in [Publication 561](#) for more information.

*Note:* Digital assets are not publicly traded securities for the purposes of Form 8283, Section B, unless the digital asset is publicly traded stock or indebtedness. If the value of the digital asset exceeds \$5,000, appraisal requirements will apply.

In addition to the items described in Deductions Over \$500 but Not Over \$5,000 earlier, your completed Form 8283 must include:

1. The qualified organization's taxpayer identification number, signature, the date signed by the qualified organization, and the date the qualified organization received the property;
2. The appraiser's name, address, taxpayer identification number, appraiser declaration, signature, and the date signed by the appraiser; and

3. The following additional information about the contributed property:
  - a. The FMV on the valuation effective date; and
  - b. A statement explaining whether the charitable contribution was made by means of a bargain sale and, if so, the amount of any consideration received for the contribution.

**Note.** The appraiser declaration must include the following statement: "I understand that my appraisal will be used in connection with a return or claim for refund. I also understand that, if there is a substantial or gross valuation misstatement of the value of the property claimed on the return or claim for refund that is based on my appraisal, I may be subject to a penalty under section 6695A of the Internal Revenue Code, as well as other applicable penalties."

I affirm that I have not been at any time in the 3-year period ending on the date of the appraisal barred from presenting evidence or testimony before the Department of the Treasury or the Internal Revenue Service pursuant to 31 U.S.C. 330(c)."

## **Qualified Conservation Contribution**

If the contribution was a qualified conservation contribution, your records must also include the FMV of the underlying property before and after the contribution and the conservation purpose furthered by the contribution.

For more information, see the instructions for Form 8283, Qualified Conservation Contribution, earlier, and in Pub. 561.

## **Out-of-Pocket Expenses**

If you give services to a qualified organization and have unreimbursed out-of-pocket expenses, considered separately,



of \$250 or more (for example, you pay \$250 for an airline ticket to attend a convention of a qualified organization as a chosen representative), related to those services, the following two rules apply.

1. You must have adequate records to prove the amount of the expenses.
2. You must get an acknowledgment from the qualified organization that contains:
  - a. A description of the services you provided,
  - b. A statement of whether or not the organization provided you any goods or services to reimburse you for the expenses you incurred,
  - c. A description and a good faith estimate of the value of any goods or services (other than

intangible religious benefits)  
provided to reimburse you, and

- d. A statement that the only benefit you received was an intangible religious benefit, if that was the case. The acknowledgment doesn't need to describe or estimate the value of an intangible religious benefit (defined earlier under Acknowledgment).

You must get the acknowledgment on or before the earlier of:

1. The date you file your return for the year you make the contribution, or
2. The due date, including extensions, for filing the return.

**Car expenses.** If you claim expenses directly related to use of your car in giving services to a qualified organization, you must keep reliable written records of your expenses.

Whether your records are considered reliable depends on all the facts and circumstances. Generally, they may be considered reliable if you made them regularly and at or near the time you had the expenses.

For example, your records might show the name of the organization you were serving and the dates you used your car for a charitable purpose. If you use the standard mileage rate of 14 cents a mile, your records must show the miles you drove your car for the charitable purpose. If you deduct your actual expenses, your records must show the costs of operating the car that are directly related to a charitable purpose.

See *Car expenses* under *Out-of-Pocket Expenses in Giving Services*, earlier, for the expenses you can deduct.

# How To Report

Report your charitable contributions on Schedule A (Form 1040), lines 11 through 14.

If you made noncash contributions, you may also be required to fill out parts of Form 8283. See Noncash contributions, later.

**Cash contributions and out-of-pocket expenses.** Enter your cash contributions, including out-of-pocket expenses, on Schedule A (Form 1040), line 11.

***Reporting expenses for student living with you.*** If you claim amounts paid for a student who lives with you, as described earlier under Expenses Paid for Student Living With You, you must submit with your return:

1. A copy of your agreement with the organization sponsoring the student placed in your household,
2. A summary of the various items you paid to maintain the student, and

- a. A statement that gives:
- b. The date the student became a member of your household,
- c. The dates of the student's full-time attendance at school, and
- d. The name and location of the school.

**Noncash contributions.** For each noncash contribution described below, you must file with your return a Form 8283 completed as specified in the instructions to Form 8283. Enter your noncash contributions on Schedule A (Form 1040), line 12.

***Total deduction over \$500.*** If your total deduction for all noncash contributions for the year is over \$500, you must complete Form 8283 and attach it to your Form 1040. Use Section A of Form 8283 to report noncash contributions for which you claimed a deduction of \$5,000 or less per item (or group of similar items).

Also use Section A to report contributions of publicly traded securities. *Note:* Digital assets are not publicly traded securities for the purposes of Form 8283, unless the digital asset is publicly traded stock or indebtedness. If value of digital asset exceeds \$5,000, appraisal requirements will apply. See *Deduction over \$5,000* next, for the items you must report on Section B.

The IRS may disallow your deduction for noncash charitable contributions if it is more than \$500 and you don't submit Form 8283 with your return.

***Deduction over \$5,000.*** You must complete Section B of Form 8283 for each item or group of similar items for which you claim a deduction of over \$5,000. (However, if you contributed publicly traded securities or the specified properties listed in the instructions for Form 8283, complete Section A instead.)

In figuring whether your deduction for a group of similar items was more than \$5,000, consider all items in the group, even if items in the group were donated to more than one organization. However, you must file a separate Form 8283, Section B, for each organization. The organization that received the property must complete and sign Part V of Section B.

***Vehicle donations.*** If you donated a car, boat, airplane, or other vehicle, you may have to attach a copy of Form 1098-C (or other statement) to your return. For details, see *Cars, Boats, and Airplanes*, earlier.

***Clothing and household items not in good used condition.*** You must include with your return a *Qualified appraisal*, which is prepared by a *Qualified appraiser*, of any single donated item of clothing or any donated household item that isn't in good used

condition or better and for which you deduct more than \$500. See *Clothing and Household Items*, earlier.

***Qualified appraisal.*** A qualified appraisal is an appraisal document that:

- Is made, signed, and dated by a qualified appraiser (defined later) in accordance with the substance and principles of the Uniform Standards of Professional Appraisal Practice, as developed by the Appraisal Standards Board of the Appraisal Foundation;
- Meets the relevant requirements of Regulations section 1.170A-17(a);
- Has a valuation effective date no earlier than 60 days before the date of the contribution and no later than the date of the contribution. For an appraisal report dated on or after the date of the contribution, the valuation effective date must be the date of the contribution; and



- Does not involve a prohibited appraisal fee.

You must receive the qualified appraisal before the due date, including extensions, of the return on which a charitable contribution deduction is first claimed for the donated property. If the deduction is first claimed on an amended return, the qualified appraisal must be received before the date on which the amended return is filed. An appraisal is not a qualified appraisal if you fail to disclose or you misrepresent facts to your appraiser and a reasonable person would expect this failure or misrepresentation to cause the appraiser to misstate the value of the property you contributed.

If an appraisal is prepared by an appraiser that has been prohibited from practicing before the Internal Revenue Service under 31 U.S.C. 330(c) within the 3 year period ending on the date the appraisal is signed by the appraiser,

the appraisal will be disregarded as to value. The appraisal may still be a qualified appraisal if the donor did not know that the appraiser's signature, date, or declaration was false when the appraisal or Form 8283 was signed.

***Qualified appraiser.*** A qualified appraiser is an individual with verifiable education and experience in valuing the type of property for which the appraisal is performed.

1. The individual:
  - a. Has earned an appraisal designation from a generally recognized professional appraiser organization, or
  - b. Has met certain minimum education requirements and 2 or more years of experience. To meet the minimum education requirement, the individual must

have successfully completed professional or college-level coursework obtained from:

- i. A professional or college-level educational organization,
  - ii. A professional trade or appraiser organization that regularly offers educational programs in valuing the type of property, or
  - iii. An employer as part of an employee apprenticeship or education program similar to professional or college-level courses.
2. The individual regularly prepares appraisals for which they are paid.
  3. The individual is not an excluded individual.

See Pub. 561 for more information.

***Deduction over \$500,000.*** If you claim a deduction of more than \$500,000 for a contribution of property, you must attach a Qualified appraisal, which is prepared by a Qualified appraiser, of the property to your return. This doesn't apply to contributions of cash, qualified vehicles for which you obtained a CWA, certain inventory, publicly traded securities, or intellectual property. See Regulations section 1.170A-16(e)(2).

In figuring whether your deduction is over \$500,000, combine the claimed deductions for all similar items donated to all qualified organization during the year.

If you don't attach the appraisal, you can't deduct your contribution, unless your failure to attach it is due to reasonable cause and not to willful neglect.

**Form 8282.** An organization must file Form 8282 if, within 3 years of receiving property for which it was required to sign a Form 8283, it sells, exchanges,

consumes, or otherwise disposes of the property. The organization must also send you a copy of the form. However, the organization need not file Form 8282 to report the sale of an item if you signed a statement on Section B of Form 8283 stating that the appraised value of the item, or a specific item within a group of similar items, was \$500 or less. For this purpose, all shares of nonpublicly traded stock or securities, or items that form a set (such as a collection of books written by the same author or a group of place settings), are considered to be one item.

## **How To Get Tax Help**

If you have questions about a tax issue; need help preparing your tax return; or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) to find resources that can help you right away.

## **Preparing and filing your tax return.**

After receiving all your wage and earnings statements (Forms W-2, W-2G, 1099-R, 1099-MISC, 1099-NEC, etc.); unemployment compensation statements (by mail or in a digital format) or other government payment statements (Form 1099-G); and interest, dividend, and retirement statements from banks and investment firms (Forms 1099), you have several options to choose from to prepare and file your tax return. You can prepare the tax return yourself, see if you qualify for free tax preparation, or hire a tax professional to prepare your return.

**Free options for tax preparation.** Go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return online or in your local community, if you qualify, which include the following.

- **Direct File.** Direct File is a permanent option to file individual federal tax returns online—for free—directly and securely

with the iRS. Direct File is an option for taxpayers in participating states who have relatively simple tax returns reporting certain types of income and claiming certain credits and deductions. While Direct File doesn't prepare state returns, if you live in a participating state, Direct File guides you to a state-supported tool you can use to prepare and file your state tax return for free. Go to [IRS.gov/DirectFile](https://www.irs.gov/DirectFile) for more information, program updates, and frequently asked questions.

- **Free File.** This program lets you prepare and file your federal individual income tax return for free using brand-name tax-preparation-and-filing software or Free File fillable forms. However, state tax preparation may not be available through Free File. Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify for free online federal tax preparation, e-filing, and direct deposit or payment options.

- **VITA.** The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 for information on free tax return preparation.
- **TCE.** The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors. Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app for information on free tax return preparation.



- **MilTax.** Members of the U.S. Armed Forces and qualified veterans may use MilTax, a free tax service offered by the Department of Defense through Military OneSource. For more information, go to [MilitaryOneSource](https://MilitaryOneSource.mil/MilTax) ([MilitaryOneSource.mil/MilTax](https://MilitaryOneSource.mil/MilTax)).

Also, the IRS offers Free Fillable Forms, which can be completed online and then filed electronically regardless of income.

**Using online tools to help prepare your return.** Go to [IRS.gov/Tools](https://IRS.gov/Tools) for the following.

- The [Direct File](https://IRS.gov/DirectFile) ([IRS.gov/DirectFile](https://IRS.gov/DirectFile)) offers an Eligibility Checker to help you determine if Direct File is the right choice for your tax filing needs.
- The [Earned Income Tax Credit Assistant](https://IRS.gov/EITCAssistant) ([IRS.gov/EITCAssistant](https://IRS.gov/EITCAssistant)) determines if you're eligible for the earned income credit (EIC).

- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/ein) helps you get an employer identification number (EIN) at no cost.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](https://www.irs.gov/w4app) makes it easier for you to estimate the federal income tax you want your employer to withhold from your paycheck.

This is tax withholding. See how your withholding affects your refund, take-home pay, or tax due.

- The [First-Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/homebuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/salestax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040).



## **Getting answers to your tax**

**questions.** On IRS.gov, you can get up-to-date information on current events and changes in tax law.

- [IRS.gov/Help](https://www.irs.gov/Help): A variety of tools to help you get answers to some of the most common tax questions.
- [IRS.gov/ITA](https://www.irs.gov/ITA): The Interactive Tax Assistant, a tool that will ask you questions and, based on your input, provide answers on a number of tax law topics.
- [IRS.gov/Forms](https://www.irs.gov/Forms): Find forms, instructions, and publications. You will find details on the most recent tax changes and interactive links to help you find answers to your questions.
- You may also be able to access tax law information in your electronic filing software.

## **Need someone to prepare your tax**

**return?** There are various types of tax return preparers, including enrolled agents, certified public accountants (CPAs), accountants, and many others who don't have professional credentials. If you choose to have someone prepare your tax return, choose that preparer wisely. A paid tax preparer is:

- Primarily responsible for the overall substantive accuracy of your return,
- Required to sign the return, and
- Required to include their preparer tax identification number (PTIN).



*Although the tax preparer always signs the return, you're ultimately responsible for providing all the information required for the preparer to accurately prepare your return. Anyone paid to prepare tax returns for others should have a thorough understanding of tax matters.*

*For more information on how to choose a tax preparer, go to [Tips for Choosing a Tax Preparer](#) on IRS.gov.*

**Employers can register to use Business Services Online.** The Social Security Administration (SSA) offers online service at [SSA.gov/ employer](#) for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Form W-2, Wage and Tax Statement, and Form W-2c, Corrected Wage and Tax Statement.

**IRS social media.** Go to [IRS.gov/SocialMedia](#) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are our highest priority. We use these tools to share public information with you. **Don't** post your social security number (SSN) or other confidential information on social media sites.

Always protect your identity when using any social networking site.

The following IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL.

- [Youtube.com/irsvideos](https://www.youtube.com/irsvideos).
- [Youtube.com/irsvideomultilingua](https://www.youtube.com/irsvideomultilingua).
- [Youtube.com/irsvideosASL](https://www.youtube.com/irsvideosASL).

## **Online tax information in other languages.**

You can find information on [IRS.gov/MyLanguage](https://www.irs.gov/MyLanguage) if English isn't your native language.

**Free Over-the-Phone Interpreter (OPI) Service.** The IRS is committed to serving taxpayers with limited-English proficiency (LEP) by offering OPI services. The OPI Service is a federally funded program and is available at Taxpayer Assistance Centers (TACs),

most IRS offices, and every VITA/TCE return site. The OPI Service is accessible in more than 350 languages.

**Accessibility Helpline available for taxpayers with disabilities.** Taxpayers who need information about accessibility services can call 833-690-0598. The Accessibility Helpline can answer questions related to current and future accessibility products and services available in alternative media formats (for example, braille, large print, audio, etc.). The Accessibility Helpline does not have access to your IRS account. For help with tax law, refunds, or account-related issues, go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp).

**Alternative media presence.** Form 9000, Alternative Media Preference, or Form 9000(SP) allows you to elect to receive certain types of written correspondence in the following formats.

- Standard Print.

- Large Print.
- Braille.
- Audio (MP3).
- Plain Text File (TXT).
- Braille Ready File (BRF).

**Disasters.** Go to [IRS.gov/DisasterRelief](https://www.irs.gov/DisasterRelief) to review the available disaster tax relief.

**Getting tax forms and publications.** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all the forms, instructions, and publications you may need. Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order.

**Mobile-friendly forms.** You'll need an IRS Online Account (OLA) to complete mobile-friendly forms that require signatures. You'll have the option to submit your form(s) online or download a copy for mailing. You'll need scans of your documents to support your submission.



Go to [IRS.gov.MobileFriendlyForms](https://www.irs.gov/MobileFriendlyForms) for more information.

**Getting tax publications and instructions in eBook format.** Download and view most tax publications and instructions (including the Instructions for Form 1040) on mobile devices as eBooks at [IRS.gov/eBooks](https://www.irs.gov/eBooks).

IRS eBooks have been tested using Apple's iBooks for iPad. Our eBooks haven't been tested on other dedicated eBook readers, and eBook functionality may not operate as intended.

**Access your online account (individual taxpayers only).** Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe and a breakdown by tax year.
- See payment plan details or apply for a new payment plan.

- Make a payment or view 5 years of payment history and any pending or scheduled payments.
- Access your tax records, including key data from your most recent tax return, and transcripts.
- View digital copies of select notices from the IRS.
- Approve or reject authorization requests from tax professionals.
- View your address on file or manage your communication preferences.

**Get a transcript of your return.** With an online account, you can access a variety of information to help you during the filing season. You can get a transcript, review your most recently filed tax return, and get your adjusted gross income. Create or access your online account at [IRS.gov/Account](https://www.irs.gov/Account).

**Tax Pro Account.** This tool lets your tax professional submit an authorization request to access your individual taxpayer IRS OLA. For more information, go to [IRS.gov/TaxProAccount](https://www.irs.gov/TaxProAccount).

**Using direct deposit.** The safest and easiest way to receive a tax refund is to e-file and choose direct deposit, which securely and electronically transfers your refund directly into your financial account. Direct deposit also avoids the possibility that your check could be lost, stolen, destroyed, or returned undeliverable to the IRS. Eight in 10 taxpayers use direct deposit to receive their refunds. If you don't have a bank account, go to [IRS.gov/DirectDeposit](https://www.irs.gov/DirectDeposit) for more information on where to find a bank or credit union that can open an account online.

## **Reporting and resolving your tax-related identity theft issues.**

- Tax-related identity theft happens when someone steals your personal information

to commit tax fraud. Your taxes can be affected if your SSN is used to file a fraudulent return or to claim a refund or credit.

- The IRS doesn't initiate contact with taxpayers by email, text messages (including shortened links), telephone calls, or social media channels to request or verify personal or financial information. This includes requests for personal identification numbers (PINs), passwords, or similar information for credit cards, banks, or other financial accounts.
- Go to [IRS.gov/IdentityTheft](https://www.irs.gov/identitytheft), the IRS Identity Theft Central webpage, for information on identity theft and data security protection for taxpayers, tax professionals, and businesses. If your SSN has been lost or stolen or you suspect you're a victim of tax-related identity theft, you can learn what steps you should take.

- Get an Identity Protection PIN (IP PIN). IP PINs are six-digit numbers assigned to taxpayers to help prevent the misuse of their SSNs on fraudulent federal income tax returns. When you have an IP PIN, it prevents someone else from filing a tax return with your SSN. To learn more, go to [IRS.gov/IPPIN](https://www.irs.gov/ippin).

## **Ways to check on the status of your refund.**

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.



*The IRS can't issue refunds before mid-February for returns that claimed the EIC or the additional child tax credit (ACTC). This applies to the entire refund, not just the portion associated with these credits.*

**Making a tax payment.** Payments of U.S. tax must be remitted to the IRS in U.S. dollars. [Digital Assets](#) are **not** accepted. Go to [IRS.gov/ Payments](#) for information on how to make a payment using any of the following options.

- [IRS Direct Pay](#): Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- [Debit, Credit Card, or Digital Wallet](#): Choose an approved payment processor to pay online or by phone.
- [Electronic Funds Withdrawal](#): Schedule a payment when filing your federal taxes using tax return preparation software or through a tax professional.
- [Electronic Federal Tax Payment System](#): Best option for businesses. Enrollment is required.

- [Check or Money Order](#): Mail your payment to the address listed on the notice or instructions.
- [Cash](#): You may be able to pay your taxes with cash at a participating retail store.
- [Same-Day Wire](#): You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and time frames.

**Note.** The IRS uses the latest encryption technology to ensure that the electronic payments you make online, by phone, or from a mobile device using the IRS2Go app are safe and secure. Paying electronically is quick, easy, and faster than mailing in a check or money order.

**What if I can't pay now?** Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can't pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/OIC) to see if you can settle your tax debt for less than the full amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

**Filing an amended return.** Go to [IRS.gov/Form1040X](https://www.irs.gov/Form1040X) for information and updates.

**Checking the status of your amended return.** Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns.





*It can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.*

**Understanding an IRS notice or letter you've received.** Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

**IRS Document Upload Tool.** You may be able to use the Document Upload Tool to respond digitally to eligible IRS notices and letters by securely uploading required documents online through IRS.gov. For more information, go to [IRS.gov/DUT](https://www.irs.gov/DUT).

**Note.** You can schedule LEP (Form 1040), Request for Change in Language Preference, to state a preference to receive notices, letters, or other written communications from the IRS in an alternative language. You may not immediately receive written communications in the requested language.

The IRS's commitment to LEP taxpayers is a part of a multi-year timeline that began providing translations in 2023. You will continue to receive communications, including notices and letters, in English until they are translated to your preferred language.

**Contacting your local TAC.** Keep in mind, many questions can be answered on IRS.gov without visiting a TAC. Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment, so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC and to check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

Below is a message to you from the Taxpayer Advocate Service, an independent organization established by Congress.

## **The Taxpayer Advocate Service (TAS) Is Here To Help You**

### **What Is the Taxpayer Advocate Service?**

The Taxpayer Advocate Service (TAS) is an independent organization within the Internal Revenue Service (IRS). TAS helps taxpayers resolve problems with the IRS, makes administrative and legislative recommendations to prevent or correct the problems, and protects taxpayer rights. We work to ensure that every taxpayer is treated fairly and that you know and understand your rights under the Taxpayer Bill of Rights. We are Your Voice at the IRS.

## How Can TAS Help Me?

TAS can help you resolve problems that you haven't been able to resolve with the IRS on your own. Always try to resolve your problem with the IRS first, but if you can't, then come to TAS. Our services are free.

- TAS helps all taxpayers (and their representatives), including individuals, businesses, and exempt organizations. You may be eligible for TAS help if your IRS problem is causing financial difficulty, if you've tried and been unable to resolve your issue with the IRS, or if you believe an IRS system, process, or procedure just isn't working as it should.
- To get help any time with general tax topics, visit [www.TaxpayerAdvocate.IRS.gov](http://www.TaxpayerAdvocate.IRS.gov). The site can help you with common tax issues and situations, such as what to do if you make a mistake on your return or if you get a notice from the IRS.

- TAS works to resolve large-scale (systemic) problems that affect many taxpayers. You can report systemic issues at [www.IRS.gov/SAMS](http://www.IRS.gov/SAMS). (Be sure not to include any personal identifiable information.)

## **What Can TAS Do for You?**

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue.

TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

## **How Do I Contact TAS?**

TAS has offices in every state, the District of Columbia, and Puerto Rico. To find your local advocate's number:

- Go to [www.TaxpayerAdvocate.IRS.gov/Contact-Us](http://www.TaxpayerAdvocate.IRS.gov/Contact-Us),
- Check your local directory, or • Call TAS toll free at 877-777-4778.

## **What Are My Rights as a Taxpayer?**

The Taxpayer Bill of Rights describes ten basic rights that all taxpayers have when dealing with the IRS. Go to [www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights](http://www.TaxpayerAdvocate.IRS.gov/Taxpayer-Rights) for more information about the rights, what they mean to you, and how they apply to specific situations you may encounter with the IRS. TAS strives to protect taxpayer rights and ensure the IRS is administering the tax law in a fair and equitable way.

# **Index**

To help us develop a more useful index, please let us know if you have ideas for index entries. See “Comments and Suggestions” in the “Introduction” for the ways you can reach us.

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