

# Publication 526

## Charitable Contributions

For use in preparing  
**2024** Returns

Volume 1 of 3



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## **Future Developments**

For the latest information about developments related to Pub. 526 (such as legislation enacted after we release it), go to [IRS.gov/Pub526](https://www.irs.gov/pub526).

## **What's New**

**Qualified charitable distribution one-time election.** You can elect to make a one-time distribution up to \$53,000 from an individual retirement account to charities through a charitable remainder trust, a charitable remainder annuity trust, or a charitable gift annuity each of which is funded only by qualified charitable distributions. See Pub. 590-B, Qualified charitable distribution one-time election, for more information.

**Disallowance of deduction for certain conservation contributions by partnerships and S corporations.** If you are an ultimate member of a partnership or an S corporation, and the amount of the partnership or S corporation's qualified conservation contribution exceeds 2.5 times the sum of each ultimate member's relevant basis, then the contribution is not treated as a qualified conservation contribution. Unless the conservation contribution meets an exception, it will be disallowed. See *Disallowance of deductions for certain conservation contributions by partnerships or S corporations*, later.

## **Reminders**

**Deduction over \$5,000.** You must complete Section B of Form 8283 for each item—or group of similar non-cash items—for which you claim a deduction of over \$5,000 except as provided in *Deductions Over \$5,000*, later.

The organization that received the property must complete and sign Part V of Section B, Form 8283.

**Reduced deductibility of state and local tax credits.** If you make a payment or transfer property to or for the use of a qualified organization and you receive or expect to receive a state or local tax credit or a state or local tax deduction in return, your charitable contribution deduction may be reduced. See State or local tax credit, later.

**Photographs of missing children.** The IRS is a proud partner with the [National Center for Missing & Exploited Children® \(NCMEC\)](#). Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 800-THE-LOST (800-843-5678) or visiting [www.missingkids.org](#) if you recognize a child.

# Introduction

This publication explains how individuals claim a deduction for charitable contributions. It discusses the types of organizations to which you can make deductible charitable contributions and the types of contributions you can deduct. It also discusses how much you can deduct, what records you must keep, and how to report charitable contributions.

A charitable contribution is a donation or gift to, or for the use of, a qualified organization. It is voluntary and is made without getting, or expecting to get, anything of equal value.

**Qualified organizations.** Qualified organizations include nonprofit groups that are religious, charitable, educational, scientific, or literary in purpose, or that work to prevent cruelty to children or animals. You will find descriptions of these organizations under *Organizations That Qualify To Receive Deductible Contributions.*

## **Schedule A (Form 1040) required.**

Generally, to deduct a charitable contribution, you must itemize deductions on Schedule A (Form 1040). The amount of your deduction may be limited if certain rules and limits explained in this publication apply to you.

**Comments and suggestions.** We welcome your comments about this publication and suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or, you can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments and suggestions as we revise our tax forms, instructions, and publications.

**Don't** send tax questions, tax returns, or payments to the above address.



***Getting answers to your tax questions.*** If you have a tax question not answered by this publication or the *How To Get Tax Help* section at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/ Help/ITA](https://www.irs.gov/Help/ITA) where you can find topics by using the search feature or viewing the categories listed.

***Getting tax forms, instructions, and publications.*** Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to download current and prior-year forms, instructions, and publications.

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# Useful Items

You may want to see:

## Publication

- ☐ **561** Determining the Value of Donated Property
- ☐ **976** Disaster Relief

## Forms (and Instructions)

- ☐ **Schedule A (Form 1040)** Itemized Deductions
- ☐ **8283** Noncash Charitable Contributions

See *How To Get Tax Help* near the end of this publication for information about getting these publications and forms.

# **Organizations That Qualify To Receive Deductible Contributions**

You can deduct your contributions only if you make them to a qualified organization.

**How to check whether an organization can receive deductible charitable contributions.** You can ask any organization whether it is a qualified organization, and most will be able to tell you. You can also check by going to [IRS.gov/TEOS](https://www.irs.gov/TEOS). This online tool will enable you to search for qualified organizations.

## **Types of Qualified Organizations**

Generally, only the following types of organizations can be qualified organizations.

1. A community chest, corporation, trust, fund, or foundation organized or created in or under the laws of the

United States, any state, the District of Columbia, or any possession of the United States (including Puerto Rico). It must, however, be organized and operated only for charitable, religious, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Certain organizations that foster national or international amateur sports competition also qualify.

2. War veterans' organizations, including posts, auxiliaries, trusts, or foundations organized in the United States or any of its possessions (including Puerto Rico).
3. Domestic fraternal societies, orders, and associations operating under the lodge system. (Your contribution to this type of organization is deductible only if it is to be used solely for charitable, religious, scientific, literary,

or educational purposes, or for the prevention of cruelty to children or animals.)

4. Certain nonprofit cemetery companies or corporations. (Your contribution to this type of organization isn't deductible if it can be used for the care of a specific lot or mausoleum crypt.)
5. The United States or any state, the District of Columbia, a U.S. possession (including Puerto Rico), a political subdivision of a state or U.S. possession, or an Indian tribal government or any of its subdivisions that perform substantial government functions. (Your contribution to this type of organization is deductible only if it is to be used solely for public purposes.)

**Example 1.** You contribute cash to your city's police department to be used as a reward for information about a crime.

The city police department is a qualified organization, and your contribution is for a public purpose. You can deduct your contribution.

**Example 2.** You make a voluntary contribution to the social security trust fund, not earmarked for a specific account. Because the trust fund is part of the U.S. Government, you contributed to a qualified organization. You can deduct your contribution.

**Examples.** The following list gives some examples of qualified organizations.

- Churches, a convention or association of churches, temples, synagogues, mosques, and other religious organizations.
- Most nonprofit charitable organizations such as the American Red Cross and the United Way.
- Most nonprofit educational organizations, including the Scouts BSA, Girl Scouts of the USA, colleges, and museums.

This also includes nonprofit daycare centers that provide childcare to the general public if substantially all the childcare is provided to enable parents and guardians to be gainfully employed. However, if your contribution is a substitute for tuition or other enrollment fee, it isn't deductible as a charitable contribution, as explained later under *Contributions You Can't Deduct*.

- Nonprofit hospitals and medical research organizations.
- Utility company emergency energy programs, if the utility company is an agent for a charitable organization that assists individuals with emergency energy needs.
- Nonprofit volunteer fire companies.
- Nonprofit organizations that develop and maintain public parks and recreation facilities.

- Civil defense organizations.

**Canadian charities.** You may be able to deduct contributions to certain Canadian charitable organizations covered under an income tax treaty with Canada. To deduct your contribution to a Canadian charity, you must generally have income from sources in Canada. See Pub. 597, *Information on the United States–Canada Income Tax Treaty*, for information on how to figure your deduction.

**Mexican charities.** Under the United States–Mexico income tax treaty, a contribution to a Mexican charitable organization may be deductible, but only if and to the extent the contribution would have been treated as a charitable contribution to a public charity created or organized under U.S. law. To deduct your contribution to a Mexican charity, you must have income from sources in Mexico. The limits described in *Limits on Deductions*, later, apply and are figured using your income from Mexican sources.



**Israeli charities.** Under the United States–Israel income tax treaty, a contribution to an Israeli charitable organization is deductible if and to the extent the contribution would have been treated as a charitable contribution if the organization had been created or organized under U.S. law. To deduct your contribution to an Israeli charity, you must have income from sources in Israel. The limits described in *Limits on Deductions*, later, apply. The deduction is also limited to 25% of your AGI from Israeli sources.

## **Contributions You Can Deduct**

Generally, you can deduct contributions of money or property you make to, or for the use of, a qualified organization. A contribution is “for the use of” a qualified organization when it is held in a legally enforceable trust for the qualified organization or in a similar legal arrangement.

The contributions must be made to a qualified organization and not set aside for use by a specific person.

If you give property to a qualified organization, you can generally deduct the fair market value (FMV) of the property at the time of the contribution. See *Contributions of Property*, later.

Your deduction for charitable contributions generally can't be more than 60% of your AGI, but in some cases 20%, 30%, or 50% limits may apply.

Table 1 gives examples of contributions you can and can't deduct.

### **Contributions From Which You Benefit**

If you receive a benefit as a result of making a contribution to a qualified organization, you can deduct only the amount of your contribution that is more than the value of the benefit you receive. Also see *Contributions From Which You Benefit* under *Contributions You Can't Deduct*, later.

**Table 1. Examples of Charitable Contributions—A Quick Check**

Use the following lists for a quick check of whether you can deduct a contribution. See the rest of this publication for more information and additional rules and limits that may apply.

<u>Deductible As Charitable Contributions</u>	<u>Not Deductible As Charitable Contributions</u>
<p>Money or property you give to:</p> <ul style="list-style-type: none"><li>• Churches, synagogues, temples, mosques, and other religious organizations</li><li>• Federal, state, and local governments, if your contribution is solely for public purposes (for example, a gift to reduce the public debt or maintain a public park)</li><li>• Nonprofit schools and hospitals</li><li>• The Salvation Army, American Red Cross, CARE, Goodwill Industries, United Way, Scouts BSA, Girl Scouts of America, Boys and Girls Clubs of America, etc.</li><li>• War veterans' groups</li></ul> <p>Expenses paid for a student living with you, sponsored by a qualified organization</p> <p>Out-of-pocket expenses when you serve a qualified organization as a volunteer</p>	<p>Money or property you give to:</p> <ul style="list-style-type: none"><li>• Civic leagues, social and sports clubs, labor unions, and chambers of commerce</li><li>• Foreign organizations (except certain Canadian, Israeli, and Mexican charities)</li><li>• Groups that are run for personal profit</li><li>• Groups whose purpose is to lobby for law changes</li><li>• Homeowners' associations</li><li>• Individuals</li><li>• Political groups or candidates for public office</li></ul> <p>Cost of raffle, bingo, or lottery tickets</p> <p>Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups</p> <p>Tuition</p> <p>Value of your time or services</p> <p>Value of blood given to a blood bank</p>

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If you pay more than FMV to a qualified organization for goods or services, the excess may be a charitable contribution. For the excess amount to qualify, you must pay it with the intent to make a charitable contribution.

**Example 1.** You pay \$65 for a ticket to a dinner dance at a church. Your entire \$65 payment goes to the church. The ticket to the dinner dance has an FMV of \$25.

When you buy your ticket, you know its value is less than your payment. To figure the amount of your charitable contribution, subtract the value of the benefit you receive (\$25) from your total payment (\$65). You can deduct \$40 as a charitable contribution to the church.

**Example 2.** At a fundraising auction conducted by a charity, you pay \$600 for a week's stay at a beach house.

The amount you pay is no more than the fair rental value. You haven't made a deductible charitable contribution.

**Charity benefit events.** If you pay a qualified organization more than FMV for the right to attend a charity ball, banquet, show, sporting event, or other benefit event, you can deduct only the amount that is more than the value of the privileges or other benefits you receive.

If there is an established charge for the event, that charge is the value of your benefit. If there is no established charge, the reasonable value of the right to attend the event is the value of your benefit. Whether you use the tickets or other privileges has no effect on the amount you can deduct.

However, if you return the ticket to the qualified organization for resale, you can deduct the entire amount you paid for the ticket.



*Even if the ticket or other evidence of payment indicates that the payment is a "contribution," this doesn't mean you can deduct the entire amount. If the ticket shows the price of admission and the amount of the contribution, you can deduct the contribution amount.*

**Example.** You pay \$40 to see a special showing of a movie for the benefit of a qualified organization. Printed on the ticket is "Contribution—\$40." If the regular price for the movie is \$8, your contribution is \$32 (\$40 payment – \$8 regular price).

**State or local tax credit.** If you make a payment or transfer property to or for the use of a qualified organization and receive or expect to receive a state or local tax credit in return, then the amount treated as a charitable contribution deduction is reduced by the amount of the state or local tax credit you receive or expect to receive in consideration for your payment or transfer,

but an exception may apply. If an exception doesn't apply, you must reduce your charitable contribution deduction even if you can't claim the state tax credit in the year.

**Exception.** If the state or local tax credit you receive or expect to receive doesn't exceed 15% of your payment amount or 15% of the FMV of the transferred property, then your charitable contribution deduction isn't reduced.

**Example 1.** You make a cash contribution of \$1,000 to charity X, a qualified organization. In return for your payment you receive or expect to receive a state tax credit of 70% of your \$1,000 contribution. The amount of your charitable contribution to charity X is reduced by \$700 (70% of \$1,000). The result is your charitable contribution deduction to charity X can't exceed \$300 (\$1,000 donation – \$700 state tax credit). The reduction applies even if you can't claim the state tax credit for that year.



Your deductible charitable contribution to charity X is \$300. Your total contributions may still be subject to limitations. See Limits on Deductions, later.

**Example 2.** You donate a painting to charity Y, a qualified organization. At the time of the donation, the painting has an FMV of \$100,000. In return for the painting, you receive or expect to receive a state tax credit of 10% of the FMV of the painting. The state tax credit is \$10,000 (10% of \$100,000). The amount of your state tax credit does not exceed 15% of the FMV of the painting. As a result, your charitable contribution deduction to charity Y is not reduced. Your deductible charitable contribution for your noncash contribution to charity Y is \$100,000. However, your total contributions may still be subject to limitations. See Limits on Deductions, later.

**State or local tax deduction.** If you make a payment or transfer property to a qualified organization and receive or expect to receive a state or local tax deduction in return, then the amount of your charitable contribution deduction to the organization may be reduced in some circumstances. If the amount of the state or local tax deduction exceeds the amount of your cash contribution or the FMV of the transferred property, then your charitable contribution deduction is reduced. However, if the amount of the state or local tax deduction doesn't exceed the amount of your payment or the FMV of the transferred property, then no reduction is necessary.

**Example 1.** You make a cash contribution of \$1,000 to charity Z, a qualified organization. Under state law, you are entitled to receive a state tax deduction of \$1,000 in return for your payment. The amount of your charitable contribution deduction to charity Z isn't reduced.

Your charitable contribution deduction to charity Z is \$1,000. However, your total contributions may still be subject to limitations. See Limits on Deductions, later.

**Membership fees or dues.** You may be able to deduct membership fees or dues you pay to a qualified organization. However, you can deduct only the amount that is more than the value of the benefits you receive.

You can't deduct dues, fees, or assessments paid to country clubs and other social organizations. They aren't qualified organizations.

***Certain membership benefits can be disregarded.*** Both you and the organization can disregard the following membership benefits if you get them in return for an annual payment of \$75 or less.

1. Any rights or privileges that you can use frequently while you are a member, such as:

- a. Free or discounted admission to the organization's facilities or events,
- b. Free or discounted parking,
- c. Preferred access to goods or services, and
- d. Discounts on the purchase of goods and services.

But, item (1) doesn't include rights to purchase tickets for seating at an athletic event in an athletic stadium of a college or university as a result of a contribution to such institution.

- 2. Admission, while you are a member, to events open only to members of the organization if the organization reasonably projects that the cost per person (excluding any allocated overhead) isn't more than \$13.20.

**Token items.** You don't have to reduce your contribution by the value of any benefit you receive if both of the following are true.

3. You receive only a small item or other benefit of token value.
4. The qualified organization correctly determines that the value of the item or benefit you received isn't substantial and informs you that you can deduct your payment in full.

The organization determines whether the value of an item or benefit is substantial by using Revenue Procedures 90-12 and 92-49 and the inflation adjustment in Revenue Procedure 2023-34.

**Written statement.** A qualified organization must give you a written statement if you make a payment of more than \$75 that is partly a contribution and partly for goods or services.

The statement must say you can deduct only the amount of your payment that is more than the value of the goods or services you received. It must also give you a good faith estimate of the value of those goods or services.

The organization can give you the statement either when it solicits or when it receives the payment from you.

***Exception.*** An organization won't have to give you this statement if one of the following is true.

1. The organization is:
  - a. A governmental organization described in (5) under *Types of Qualified Organizations*, earlier, or
  - b. An organization formed only for religious purposes, and the only benefit you receive is an intangible religious benefit

(such as admission to a religious ceremony) that generally isn't sold in commercial transactions outside the donative context.

2. You receive only items whose value isn't substantial, as described under *Token items*, earlier.
3. You receive only membership benefits that can be disregarded, as described under *Membership fees or dues*, earlier.

## **Expenses Paid for Student Living With You**

You may be able to deduct some expenses of having a student live with you. You can deduct qualifying expenses for a foreign or American student who:

1. Lives in your home under a written agreement between you and a qualified organization (defined later)

as part of a program of the organization to provide educational opportunities for the student,

2. Isn't your relative (defined later) or dependent (also defined later), and
3. Is a full-time student in the 12th or any lower grade at a school in the United States.



*You can deduct up to \$50 a month for each full calendar month the student lives with you. Any month when conditions (1) through (3) are met for 15 or more days counts as a full month.*

**Qualified organization.** For these purposes, a qualified organization can be any of the organizations described earlier under *Types of Qualified Organizations*, except those in (4) and (5). For example, if you are providing a home for a student as part of a state or local government program,



you can't deduct your expenses as charitable contributions. But see Foster parents under *Out-of-Pocket Expenses in Giving Services*, later, if you provide the home as a foster parent.

**Relative.** The term “relative” means any of the following persons.

- Your child, stepchild, foster child, or a descendant of any of them (for example, your grandchild). A legally adopted child is considered your child.
- Your sibling(s), half sibling(s), or step-sibling(s).
- Your parent(s), grandparent(s), or other direct ancestor(s).
- Your step-parent(s).
- A child of your sibling(s).
- A sibling of your parent(s).

- The spouse of your child, the parent(s) of your spouse, the sibling(s) of your spouse.

**Dependent.** For this purpose, the term “dependent” means:

1. A person you can claim as a dependent, or
2. A person you could have claimed as a dependent except that:
  - a. The person received gross income of \$5,050 or more;
  - b. The person filed a joint return; or
  - c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else's 2024 return.

Table 2. **Volunteers' Questions and Answers**

If you volunteer for a qualified organization, the following questions and answers may apply to you. All of the rules explained in this publication also apply. See, in particular, [\*Out-of-Pocket Expenses in Giving Services\*](#).

Question	Answer
I volunteer 6 hours a week in the office of a qualified organization. The receptionist is paid \$10 an hour for the same work. Can I deduct \$60 a week for my time?  The office is 30 miles from my home. Can I deduct any of my car expenses for these trips?	No, you can't deduct the value of your time or services.  Yes, you can deduct the costs of gas and oil that are directly related to getting to and from the place where you volunteer. If you don't want to figure your actual costs, you can deduct 14 cents for each mile.
I volunteer as a Red Cross nurse's aide at a hospital. Can I deduct the cost of the uniforms I must wear?	Yes, you can deduct the cost of buying and cleaning your uniforms if the hospital is a qualified organization, the uniforms aren't suitable for everyday use, and you must wear them when volunteering.
I pay a babysitter to watch my children while I volunteer for a qualified organization. Can I deduct these costs?	No, you can't deduct payments for childcare expenses as a charitable contribution, even if you would be unable to volunteer without childcare. (If you have childcare expenses so you can work for pay, see Pub. 503, Child and Dependent Care Expenses.)

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*Foreign students brought to this country under a qualified international education exchange program and placed in American homes for a temporary period generally aren't U.S. residents and can't be claimed as dependents.*

**Qualifying expenses.** You may be able to deduct the cost of books, tuition, food, clothing, transportation, medical and dental care, entertainment, and other amounts you actually spend for the well-being of the student.

**Expenses that don't qualify.** You can't deduct depreciation on your home, the FMV of lodging, and similar items not considered amounts actually spent by you. Nor can you deduct general household expenses, such as taxes, insurance, and repairs.

**Reimbursed expenses.** In most cases, you can't claim a charitable contribution deduction if you are compensated or reimbursed for any part of the costs of having a student live with

you. However, you may be able to claim a charitable contribution deduction for the unreimbursed portion of your expenses if you are reimbursed only for an extraordinary or one-time item, such as a hospital bill or vacation trip, you paid in advance at the request of the student's parents or the sponsoring organization.

***Mutual exchange program.*** You can't deduct the costs of a foreign student living in your home under a mutual exchange program through which your child will live with a family in a foreign country.

**Reporting expenses.** For a list of what you must file with your return if you deduct expenses for a student living with you, see *Reporting expenses for student living with you* under *How To Report*, later.

## **Out-of-Pocket Expenses in Giving Services**

Although you can't deduct the value of your services given to a qualified organization, you may be able to deduct some amounts you pay in giving services to a qualified organization. The amounts must be:

- Unreimbursed;
- Directly connected with the services;
- Expenses you had only because of the services you gave; and
- Not personal, living, or family expenses.

Table 2 contains questions and answers that apply to some individuals who volunteer their services.

**Underprivileged youths selected by charity.** You can deduct reasonable unreimbursed out-of-pocket expenses you pay to allow underprivileged youths to attend athletic events, movies, or dinners.

The youths must be selected by a charitable organization whose goal is to reduce juvenile delinquency. Your own similar expenses in accompanying the youths aren't deductible.

**Conventions.** If a qualified organization selects you to attend a convention as its representative, you can deduct your unreimbursed expenses for travel, including reasonable amounts for meals and lodging, while away from home overnight for the convention. However, see Travel, later.

You can't deduct personal expenses for sightseeing, fishing parties, theater tickets, or nightclubs. You also can't deduct travel, meals and lodging, and other expenses for your spouse or children.

You can't deduct your travel expenses in attending a church convention if you go only as a member of your church rather than as a chosen representative.



You can, however, deduct unreimbursed expenses that are directly connected with giving services for your church during the convention.

**Uniforms.** You can deduct the cost and upkeep of uniforms that aren't suitable for everyday use and that you must wear while performing donated services for a qualified organization.

**Foster parents.** You may be able to deduct as a charitable contribution some of the costs of being a foster parent (foster care provider) if you have no profit motive in providing the foster care and aren't, in fact, making a profit. A qualified organization must select the individuals you take into your home for foster care.

You can deduct expenses that meet both of the following requirements.

1. They are unreimbursed out-of-pocket expenses to feed, clothe, and care for the foster child.
2. They are incurred primarily to benefit the qualified organization.

Unreimbursed expenses that you can't deduct as charitable contributions may be considered support provided by you in determining whether you can claim the foster child as a dependent. For details, see Pub. 501, Dependents, Standard Deduction, and Filing Information.

***Example.*** You cared for a foster child because you wanted to adopt the child, not to benefit the agency that placed the child in your home. Your unreimbursed expenses aren't deductible as charitable contributions.

**Church deacon.** You can deduct as a charitable contribution any unreimbursed expenses you have while in a permanent diaconate program established by your church. These expenses include the cost of vestments, books, and transportation required in order to serve in the program as either a deacon candidate or an ordained deacon.

**Car expenses.** You can deduct as a charitable contribution any unreimbursed out-of-pocket expenses, such as the cost of gas and oil, directly related to the use of your car in giving services to a charitable organization. You can't deduct general repair and maintenance expenses, depreciation, registration fees, or the costs of tires or insurance.

If you don't want to deduct your actual expenses, you can use a standard mileage rate of 14 cents a mile to figure your contribution.

You can deduct parking fees and tolls whether you use your actual expenses or the standard mileage rate.

You must keep reliable written records of your car expenses. For more information, see *Car expenses* under *Substantiation Requirements*, later.

**Travel.** Generally, you can claim a charitable contribution deduction for travel expenses necessarily incurred while you are away from home performing services for a qualified organization only if there is no significant element of personal pleasure, recreation, or vacation in the travel. This applies whether you pay the expenses directly or indirectly. You are paying the expenses indirectly if you make a payment to the qualified organization and the organization pays for your travel expenses.

The deduction for travel expenses won't be denied simply because you enjoy providing services to the qualified organization.

Even if you enjoy the trip, you can take a charitable contribution deduction for your travel expenses if you are on duty in a genuine and substantial sense throughout the trip. However, if you have only nominal duties, or if for significant parts of the trip you don't have any duties, you can't deduct your travel expenses.

**Example 1.** You are a troop leader for a tax-exempt youth group and you take the group on a camping trip. You are responsible for overseeing the setup of the camp and for providing adult supervision for other activities during the entire trip. You participate in the activities of the group and enjoy your time with them. You oversee the breaking of camp and you transport the group home. You can deduct your travel expenses.

**Example 2.** You sail from one island to another and spend 8 hours a day counting whales and other forms of marine life.

The project is sponsored by a qualified organization. In most circumstances, you can't deduct your expenses.

**Example 3.** You work for several hours each morning on an archeological dig sponsored by a qualified organization. The rest of the day is free for recreation and sightseeing. You can't take a charitable contribution deduction even though you work very hard during those few hours.

**Example 4.** You spend the entire day attending a qualified organization's regional meeting as a chosen representative. In the evening you go to the theater. You can claim your travel expenses as charitable contributions, but you can't claim the cost of your evening at the theater.

**Daily allowance (*per diem*).** If you provide services for a qualified organization and receive a daily allowance to cover reasonable travel expenses, including meals and lodging while away from home overnight,

you must include in income any part of the allowance that is more than your deductible travel expenses. You may be able to deduct any necessary travel expenses that are more than the allowance.

***Deductible travel expenses.*** These include:

- Air, rail, and bus transportation;
- Out-of-pocket expenses for your car;
- Taxi fares or other costs of transportation between the airport or station and your hotel;
- Lodging costs; and
- The cost of meals.

Because these travel expenses aren't business-related, they aren't subject to the same limits as business-related expenses. For information on business travel expenses, see *Travel* in Pub. 463, *Travel, Gift, and Car Expenses*.

## **Expenses of Whaling Captains**

You may be able to deduct as a charitable contribution any reasonable and necessary whaling expenses you pay during the year to carry out sanctioned whaling activities. The deduction is limited to \$10,000 a year. To claim the deduction, you must be recognized by the Alaska Eskimo Whaling Commission as a whaling captain charged with the responsibility of maintaining and carrying out sanctioned whaling activities.

Sanctioned whaling activities are subsistence bowhead whale hunting activities conducted under the management plan of the Alaska Eskimo Whaling Commission. Whaling expenses include expenses for:

- Acquiring and maintaining whaling boats, weapons, and gear used in sanctioned whaling activities;



- Supplying food for the crew and other provisions for carrying out these activities; and
- Storing and distributing the catch from these activities.



You must keep records showing the time, place, date, amount, and nature of the expenses. For details, see Revenue Procedure 2006-50, 2006-47 I.R.B. 944, available at [IRS.gov/irb/2006-47\\_IRB#RP-2006-50](http://IRS.gov/irb/2006-47_IRB#RP-2006-50).

## **Contributions You Can't Deduct**

There are some contributions you can't deduct and others you can deduct only in part.

You can't deduct as a charitable contribution:

1. A contribution to a specific individual,

2. A contribution to a nonqualified organization,
3. The part of a contribution from which you receive or expect to receive a benefit,
4. The value of your time or services,
5. Your personal expenses,
6. Generally, a qualified charitable distribution from an individual retirement arrangement (IRA), (see Qualified Charitable Distributions, later.)
7. Appraisal fees,
8. Certain contributions to donor-advised funds,
9. Certain contributions of partial interests in property, or

10. Certain conservation contributions by pass-through entities. See Instructions for Form 8283 for more information.

Detailed discussions of these items follow.

## **Contributions to Individuals**

You can't deduct contributions to specific individuals, including the following.

- Contributions to fraternal societies made for the purpose of paying medical or burial expenses of members.
- Contributions to individuals who are needy or worthy. You can't deduct these contributions even if you make them to a qualified organization for the benefit of a specific person. But you can deduct a contribution to a qualified organization that helps needy or worthy individuals if you don't indicate that your contribution is for a specific person.

**Example.** You can deduct contributions to a qualified organization for flood relief, hurricane relief, or other disaster relief. However, you can't deduct contributions earmarked for relief of a particular individual or family.

- Payments to a member of the clergy that can be spent as they wish, such as for personal expenses.
- Expenses you paid for another person who provided services to a qualified organization.

**Example.** Your child does missionary work. You pay their expenses. You can't claim a deduction for the expenses you paid related to their contribution of services.

- Payments to a hospital that are for a specific patient's care or for services for a specific patient.

You can't deduct these payments even if the hospital is operated by a city, state, or other qualified organization.

## **Contributions to Nonqualified Organizations**

You can't deduct contributions to organizations that aren't qualified to receive tax-deductible contributions, including the following.

1. Certain state bar associations if:
  - a. The bar isn't a political subdivision of a state;
  - b. The bar has private, as well as public, purposes, such as promoting the professional interests of members; and
  - c. Your contribution is unrestricted and can be used for private purposes.

2. Chambers of commerce and other business leagues or organizations.
  3. Civic leagues and associations.
  4. Country clubs and other social clubs.
  5. Foreign organizations other than certain Canadian, Israeli, or Mexican charitable organizations. (See *Canadian charities*, *Mexican charities*, and *Israeli charities* under *Organizations That Qualify To Receive Deductible Contributions*, earlier.)
- Also, you can't deduct a contribution you made to any qualifying organization if the contribution is earmarked to go to a foreign organization. However, certain contributions to a qualified organization for use in a program conducted by a foreign charity may be deductible as long as they aren't earmarked to go to the foreign charity. For the contribution to be deductible,

the qualified organization must approve the program as furthering its own exempt purposes and must keep control over the use of the contributed funds. The contribution is also deductible if the foreign charity is only an administrative arm of the qualified organization.

6. Homeowners' associations.
7. Labor unions.
8. Political organizations and candidates.

### **Contributions From Which You Benefit**

If you receive or expect to receive a financial or economic benefit as a result of making a contribution to a qualified organization, you can't deduct the part of the contribution that represents the value of the benefit you receive. See *Contributions From Which You Benefit* under *Contributions You Can Deduct*, earlier. These contributions include the following.

- Contributions to a college or university if the amount paid is to (or for the benefit of) a college or university in exchange for tickets (or the right to buy tickets) to an athletic event in an athletic stadium of the college or university.
- Contributions from which you receive or expect to receive a credit or deduction against state or local taxes unless an exception applies. See State or local tax credit and State or local tax deduction, earlier.
- Contributions for lobbying. This includes amounts you earmark for use in, or in connection with, influencing specific legislation.
- Contributions to a retirement home for room, board, maintenance, or admittance. Also, if the amount of your contribution depends on the type or size of apartment you will occupy, it isn't a charitable contribution.



- Costs of raffles, bingo, lottery, etc. You can't deduct as a charitable contribution amounts you pay to buy raffle or lottery tickets or to play bingo or other games of chance. For information on how to report gambling winnings and losses, see *Expenses You Can Deduct* in Pub. 529.
- Dues to fraternal orders and similar groups. However, see *Membership fees or dues* under *Contributions From Which You Benefit*, earlier.
- Tuition, or amounts you pay instead of tuition. You can't deduct as a charitable contribution amounts you pay as tuition even if you pay them for children to attend parochial schools or qualifying nonprofit daycare centers. You also can't deduct any fixed amount you must pay in addition to, or instead of, tuition to enroll in a private school, even if it is designated as a "donation."

- Contributions connected with split-dollar insurance arrangements. You can't deduct any part of a contribution to a qualified organization if, in connection with the contribution, the organization directly or indirectly pays, has paid, or is expected to pay any premium on any life insurance, annuity, or endowment contract for which you, any member of your family, or any other person chosen by you (other than a qualified charitable organization) is a beneficiary.

**Example.** You donate money to a qualified organization. The charity uses the money to purchase a cash value life insurance policy. The beneficiaries under the insurance policy include members of your family. Even though the charity may eventually get some benefit out of the insurance policy, you can't deduct any part of the donation.

## Qualified Charitable Distributions

A qualified charitable distribution (QCD) is a distribution made directly by the trustee of your individual retirement arrangement (IRA), other than an SEP or SIMPLE IRA, to certain qualified organizations. You must have been at least age 70<sup>1/2</sup> when the distribution was made. Your total QCDs for the year can't be more than \$105,000. If all the requirements are met, a QCD may be nontaxable; however, if the QCD is nontaxable, you can't claim it as a charitable contribution deduction. See the Instructions for Form 1040 and [Pub. 590-B, Distributions from Individual Retirement Arrangements \(IRAs\)](#), for more information about QCDs.

**Qualified charitable distribution one-time election.** You can elect to make a one-time distribution of up to \$53,000 from an individual retirement account.

This one-time distribution may be made through a charitable remainder trust, a charitable remainder annuity trust, or a charitable gift annuity funded only by qualified charitable distributions. For more information, see the Instructions for Form 1040 and [Pub. 590-B](#).

## **Value of Time or Services**

You can't deduct the value of your time or services, including:

- Blood donations to the American Red Cross or to blood banks, and
- The value of income lost while you work as an unpaid volunteer for a qualified organization.

## **Personal Expenses**

You can't deduct personal, living, or family expenses, such as the following items.

- The cost of meals you eat while you perform services for a qualified

organization, unless it is necessary for you to be away from home overnight while performing the services.

- Adoption expenses, including fees paid to an adoption agency and the costs of keeping a child in your home before the adoption is final. However, you may be able to claim a tax credit for these expenses. Also, you may be able to exclude from your gross income amounts paid or reimbursed by your employer for your adoption expenses. See Form 8839, Qualified Adoption Expenses, and its instructions, for more information.

## **Appraisal Fees**

You can't deduct as a charitable contribution any fees you pay to find the FMV of donated property.

## **Contributions to Donor-Advised Funds**

You can't deduct a contribution to a donor-advised fund if:

- The qualified organization that sponsors the fund is a war veterans' organization, a fraternal society, or a nonprofit cemetery company; or
- You don't have an acknowledgment from that sponsoring organization that it has exclusive legal control over the assets contributed.

There are also other circumstances in which you can't deduct your contribution to a donor-advised fund.

Generally, a donor-advised fund is a fund or account in which a donor can, because of being a donor, advise the fund how to distribute or invest amounts held in the fund.

For details, see Internal Revenue Code section 170(f)(18).

## **Partial Interest in Property**

Generally, you can't deduct a contribution of less than your entire interest in property. For details, see *Partial Interest in Property* under *Contributions of Property*, later.

## **Contributions of Property**

If you contribute property to a qualified organization, the amount of your charitable contribution is generally the FMV of the property at the time of the contribution. However, if the property has increased in value, you may have to make some adjustments to the amount of your deduction. See *Giving Property That Has Increased in Value*, later.

For information about the records you must keep and the information you must furnish with your return if you donate property,

see Substantiation Requirements and How To Report, later.

## **Contributions Subject to Special Rules**

Special rules apply if you contribute:

- Clothing or household items;
- A car, boat, or airplane;
- Taxidermy property;
- Property subject to a debt;
- A partial interest in property;
- A fractional interest in tangible personal property;
- A qualified conservation contribution;
- A future interest in tangible personal property;
- Inventory from your business; or
- A patent or other intellectual property.

These special rules are described next.



## **Clothing and Household Items**

You can't take a deduction for clothing or household items you donate unless the clothing or household items are in good used condition or better.

**Exception.** You can take a deduction for a contribution of an item of clothing or a household item that isn't in good used condition or better if you deduct more than \$500 for it, and include a qualified appraisal prepared by a qualified appraiser and a completed Form 8283, Section B. **Household items.** Household items include:

- Furniture and furnishings,
- Electronics,
- Appliances,
- Linens, and
- Other similar items. Household items don't include:

- Food;
- Paintings, antiques, and other objects of art;
- Jewelry and gems; and
- Collections.

**FMV.** To determine the FMV of these items, use the rules under *Determining FMV*, later.

## **Cars, Boats, and Airplanes**

The following rules apply to any donation of a qualified vehicle. A qualified vehicle is:

- A car or any motor vehicle manufactured mainly for use on public streets, roads, and highways;
- A boat; or
- An airplane.

**Deduction more than \$500.** If you donate a qualified vehicle with a claimed FMV of more than \$500, you can deduct the smaller of:

- The gross proceeds from the sale of the vehicle by the organization, or
- The vehicle's FMV on the date of the contribution. If the vehicle's FMV was more than your cost or other basis, you may have to reduce the FMV to figure the deductible amount, as described under *Giving Property That Has Increased in Value*, later.

**Form 1098-C.** You must attach to your return Copy B of the Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes, (or other statement containing the same information as Form 1098-C) you received from the organization. The Form 1098-C (or other statement) will show the gross proceeds from the sale of the vehicle.

If you *e-file* your return, you must:

- Attach Copy B of Form 1098-C to Form 8453, U.S. Individual Income Tax Transmittal for an IRS *e-file* Return, and mail the forms to the IRS; or
- Include Copy B of Form 1098-C as a pdf attachment if your software program allows it.

If you don't attach Form 1098-C (or other statement), you can't deduct your contribution.

You must get Form 1098-C (or other statement) within 30 days of the sale of the vehicle. But if Exception 1 or 2 (described later) applies, you must get Form 1098-C (or other statement) within 30 days of your donation.

***Filing deadline approaching and still no Form 1098-C.*** If the filing deadline is approaching and you still don't have a Form 1098-C, you have two choices.

1. Request an automatic 6-month extension of time to file your return. You can get this extension by filing Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. For more information, see the Instructions for Form 4868.
2. File the return on time without claiming the deduction for the qualified vehicle. After receiving the Form 1098-C, file an amended return, Form 1040-X, Amended U.S. Individual Income Tax Return, claiming the deduction. Attach Copy B of Form 1098-C (or other statement) to the amended return.

**Exceptions.** There are two exceptions to the rules just described for deductions of more than \$500.

***Exception 1—Vehicle used or improved by organization.*** If the qualified organization makes a significant intervening use of, or material improvement to, the vehicle before transferring it, you can generally deduct the vehicle's FMV at the time of the contribution. But if the vehicle's FMV was more than your cost or other basis, you may have to reduce the FMV to get the deductible amount, as described under *Giving Property That Has Increased in Value*, later. The Form 1098-C (or other statement) will show whether this exception applies.

***Exception 2—Vehicle given or sold to needy individual.*** If the qualified organization will give the vehicle, or sell it for a price well below FMV, to a needy individual to further the organization's charitable purpose, you can generally deduct the vehicle's FMV at the time of the contribution.

But if the vehicle's FMV was more than your cost or other basis, you may have to reduce the FMV to get the deductible amount, as described under *Giving Property That Has Increased in Value*, later. The Form 1098-C (or other statement) will show whether this exception applies.

This exception doesn't apply if the organization sells the vehicle at auction. In that case, you can't deduct the vehicle's FMV.

***Example.*** You donate a used car to a qualified organization. You bought it 3 years ago for \$9,000. A used car guide shows the FMV for this type of car is \$6,000. However, you get a Form 1098-C from the organization showing the car was sold for \$2,900. Neither Exception 1 nor Exception 2 applies. If you itemize your deductions, you can deduct \$2,900 for the donation. You must attach Form 1098-C and Form 8283, Noncash Charitable Contributions, to your tax return.

**Deduction \$500 or less.** If the qualified organization sells the vehicle for \$500 or less and Exceptions 1 and 2 don't apply, you can deduct the smaller of:

- \$500, or
- The vehicle's FMV on the date of the contribution. But if the vehicle's FMV was more than your cost or other basis, you may have to reduce the FMV to get the deductible amount, as described under *Giving Property That Has Increased in Value*, later.

If the vehicle's FMV is at least \$250 but not more than \$500, you must have a written statement from the qualified organization acknowledging your donation. The statement must contain the information and meet the tests for an acknowledgment described under *Deductions of at Least \$250 but Not More Than \$500* under *Substantiation Requirements*, later.



**FMV.** To determine a vehicle's FMV, use the rules described under Determining FMV, later.

**Donations of inventory.** The vehicle donation rules just described don't apply to donations of inventory. For example, these rules don't apply if you are a car dealer who donates a car you had been holding for sale to customers. See Inventory, later.

## **Taxidermy Property**

If you donate taxidermy property to a qualified organization, your deduction is limited to your basis in the property or its FMV, whichever is less. This applies if you prepared, stuffed, or mounted the property or paid or incurred the cost of preparing, stuffing, or mounting the property.

Your basis for this purpose includes only the cost of preparing, stuffing, and mounting the property. Your basis doesn't include transportation or travel costs.

It also doesn't include the direct or indirect costs for hunting or killing an animal, such as equipment costs. In addition, it doesn't include the value of your time.

Taxidermy property means any work of art that:

- Is the reproduction or preservation of an animal, in whole or in part;
- Is prepared, stuffed, or mounted to recreate one or more characteristics of the animal; and
- Contains a part of the body of the dead animal.

## **Property Subject to a Debt**

If you contribute property subject to a debt (such as a mortgage), you must reduce the FMV of the property by:

1. Any allowable deduction for interest you paid (or will pay) that is

attributable to any period after the contribution, and

2. If the property is a bond, the lesser of:
  - a. Any allowable deduction for interest you paid (or will pay) to buy or carry the bond that is attributable to any period before the contribution; or
  - b. The interest, including bond discount, receivable on the bond that is attributable to any period before the contribution, and that isn't includible in your income due to your accounting method.

This prevents you from deducting the same amount as both investment interest and a charitable contribution.

If the recipient (or another person) assumes the debt, you must also reduce the FMV of the property by the amount of the outstanding debt assumed.

The amount of the debt is also treated as an amount realized on the sale or exchange of property for purposes of figuring your taxable gain (if any). For more information, see *Bargain Sales* under *Giving Property That Has Increased in Value*, later.

## **Partial Interest in Property**

Generally, you can't deduct a charitable contribution of less than your entire interest in property.

**Right to use property.** A contribution of the right to use property is a contribution of less than your entire interest in that property and isn't deductible.

***Example 1.*** You own a 10-story office building and donate rent-free use of the top floor to a qualified organization. Because you still own the building, you have contributed a partial interest in the property and can't take a deduction for the contribution.

**Example 2.** You own a vacation home at the beach and sometimes rent it to others. For a fundraising auction at church, you donated the right to use the vacation home for 1 week. At the auction, the church received and accepted a bid equal to the fair rental value of the home for 1 week. You can't claim a deduction because of the partial interest rule. The auction winner can't claim a deduction either, because of the received benefit equal to the amount of the auction winner's payment. See Contributions From Which You Benefit, earlier.

**Exceptions.** You can deduct a charitable contribution of a partial interest in property only if that interest represents one of the following items.

- A remainder interest in your personal home or farm. A remainder interest is one that passes to a beneficiary after the end of an earlier interest in the property.

**Example.** You keep the right to live in your home during your lifetime and give your church a remainder interest that begins upon your death. You can deduct the value of the remainder interest.

- An undivided part of your entire interest. This must consist of a part of every substantial interest or right you own in the property and must last as long as your interest in the property lasts. But see *Fractional Interest in Tangible Personal Property*, later.

**Example.** You contribute voting stock to a qualified organization but keep the right to vote the stock. The right to vote is a substantial right in the stock. You haven't contributed an undivided part of your entire interest and can't deduct your contribution.

- A partial interest that would be deductible if transferred to certain types of trusts.

- A qualified conservation contribution (defined later).

For information about how to figure the value of a contribution of a partial interest in property, see *Partial Interest in Property Not in Trust* in Pub. 561.

## **Fractional Interest in Tangible Personal Property**

You can't deduct a charitable contribution of a fractional interest in tangible personal property unless all interests in the property are held immediately before the contribution by:

- You, or
- You and the qualifying organization receiving the contribution.

If you make an additional contribution later, the FMV of that contribution will be determined by using the smaller of:

- The FMV of the property at the time of the initial contribution, or
- The FMV of the property at the time of the additional contribution.

Tangible personal property is defined later under *Future Interest in Tangible Personal Property*. A fractional interest in property is an undivided portion of your entire interest in the property.

**Example.** An undivided one-quarter interest in a painting that entitles an art museum to possession of the painting for 3 months of each year is a fractional interest in the property.

**Recapture of deduction.** You must recapture your charitable contribution deduction by including it in your income if both of the following statements are true.

1. You contributed a fractional interest in tangible personal property after August 17, 2006.



2. You don't contribute the rest of your interests in the property to the original recipient or, if it no longer exists, another qualified organization on or before the earlier of:
  - a. The date that is 10 years after the date of the initial contribution, or
  - b. The date of your death.

Recapture is also required if the qualified organization hasn't taken substantial physical possession of the property and used it in a way related to the organization's purpose during the period beginning on the date of the initial contribution and ending on the earlier of:

1. The date that is 10 years after the date of the initial contribution, or
2. The date of your death.

***Additional tax.*** If you must recapture your deduction, you must also pay interest and an additional tax equal to 10% of the amount recaptured.

## **Qualified Conservation Contribution**

A qualified conservation contribution is a contribution of a qualified real property interest to a qualified organization to be used only for conservation purposes.

**Qualified organization.** For purposes of a qualified conservation contribution, a qualified organization is:

- A governmental unit;
- A publicly supported charity; or
- An organization controlled by, and operated for the exclusive benefit of, a governmental unit or a publicly supported charity.