



Charitable Contribution Deduction Checklist

General

Proper records exist to substantiate the gift (see Substantiation section below):

Records are in TP’s possession at time of filing, including appraisal (if required)

If donated item required an appraisal, appraisal must be attached to any subsequent return in the event of a carryover

Receipt received from charity:

Receipt must be received by earlier of date of filing of return or due date (including extensions) of return to meet the contemporaneous written acknowledgement requirement

Includes statement “no goods or services were provided by the charity in exchange for the gift” if applicable; OR

Includes a good faith estimate of the value of any goods or services, if any, given in exchange

Charity is eligible to receive the donation. Verify at: <https://apps.irs.gov/app/eos/>

If appraisal is required, qualified appraiser meets requirements of Treas. Regs. §170(f)(11)(E):

- Has earned an appraisal designation from a recognized professional appraiser organization or has otherwise met minimum education and experience requirements;
- Regularly performs appraisals for which the individual receives compensation; and
- Meets such other requirements as may be prescribed

Substantiation

Cash contributions: Less than \$250. Documentation required:

Bank record: Includes cancelled check; bank, credit union, credit card statement showing name, and transaction posting date (credit card); OR

Payroll deduction: Pledge card and pay stub, W-2 wage statement, or other document furnished by employer including total amount withheld for charity; OR

Written acknowledgement from charity: Must include name of charity, date, and amount of contribution (if separate payments made, an acknowledgement is required for each payment)

Cash contributions: More than \$250. Documentation required:

Written acknowledgement from charity: Must include name of charity, date, amount paid, description, and estimate of value of goods or services provided by the charity OR a statement that no goods or services were provided by the charity in exchange for the contribution

Noncash contributions: Less than \$250. Documentation required:

Receipt from donee or reliable records: Must include name of charity, date and location of contribution, and reasonably detailed property description (including property value); OR

A letter from the charity containing the above information may serve as a receipt

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Charitable Contribution Deduction Checklist (continued)

Substantiation (continued)

Noncash contributions: \$250–\$500. Documentation required:

Written acknowledgement from charity: Name of charity; date, amount paid, and description (but not necessarily value) of property contributed, and whether the charity gave goods or services in return and, if so, the description and value of those goods or services

Noncash contributions: \$500–\$5,000. Documentation required:

For purposes of reaching the dollar amounts, combine all claimed deductions of similar items of property donated to any charitable organization during the year

Item of clothing or household item: Appraisal required if item is not in “good used condition or better” and exceeds \$500

Written acknowledgement from charity: Name of charity, date, amount paid, and description (but not necessarily value) of property contributed; whether the charity gave goods or services in return and the description and value of those goods or services

Statement from taxpayer: How they acquired the property, approximate date TP acquired or created property, cost or other basis for property (other than public securities)

File Form 8283, Noncash Charitable Contributions, Section A

Noncash contributions: More than \$5,000. Excludes publicly traded stock, certain works of art, and autos. Documentation required:

For purposes of reaching the dollar amounts, combine all claimed deductions of similar items of property donated to any charitable organization during the year

Written acknowledgement from charity: Name of charity; date, amount paid, and description (but not necessarily value) of property contributed; whether the charity gave goods or services in return and the description and value of those goods or services

Qualified appraisal of the donated property: If the contribution of property is more than \$5,000 and up to \$500,000, the taxpayer completes Section B of the Form 8283, Noncash Charitable Contributions, but does not have to attach the actual appraisal to the return (but should keep the appraisal in the records)

Qualified appraisal of the donated property: If the contribution of property is more than \$500,000, the appraisal must be attached to the return

File Form 8283, Section B for year of contribution and all carryover years. Donor may have donee sign Form 8283 to substantiate

Donor advised funds:

Donor must obtain a contemporaneous written acknowledgment from the sponsoring organization providing that the sponsoring organization has exclusive legal control over the assets contributed. This acknowledgement is similar to that required for gifts of \$250 or more

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Charitable Contribution Deduction Checklist (continued)

Substantiation (continued)

<input type="checkbox"/>	Qualified conservation property:
<input type="checkbox"/>	Written acknowledgement from charity: Name of charity; date, amount paid, and description (but not necessarily value) of property contributed; whether the charity gave goods or services in return and the description and value of those goods or services
<input type="checkbox"/>	Qualified appraisal of the donated property
<input type="checkbox"/>	Property's FMV before and after the contribution; identification of the conservation purpose
<input type="checkbox"/>	Easement on building in historic district: qualified appraisal required, plus photographs of building's exterior, and description of all restrictions on building's development
<input type="checkbox"/>	If deduction is more than \$10,000, taxpayer must pay a \$500 filing fee on Form 8283-V
<input type="checkbox"/>	Cryptocurrency (see noncash contributions). For donations in excess of \$5,000, be sure to find an appraiser who is qualified in valuing cryptocurrency (see General section for details)
<input type="checkbox"/>	Art and collectibles:
<input type="checkbox"/>	Donations in excess of \$20,000: Signed appraisal required for each object; photograph of sufficient quality and size to fully show object
<input type="checkbox"/>	Donations in excess of \$50,000: May request a Statement of Value from IRS (prior to filing the return)
<input type="checkbox"/>	Stock and securities:
<input type="checkbox"/>	Stock of publicly traded corporation: Treat as cash ("readily valued property"). No appraisal required
<input type="checkbox"/>	Nonpublicly traded stock: Appraisal required if valued at more than \$10,000
<input type="checkbox"/>	Include the name of the issuer, the type of security, and whether it is publicly traded as of the date of the contribution
<input type="checkbox"/>	Vehicle, boat, airplane: Value \$250-\$500
<input type="checkbox"/>	Written acknowledgement from charity: Name of charity; date, amount paid, and description (but not necessarily value) of property contributed; whether the charity gave goods or services in return and the description and value of those goods or services
<input type="checkbox"/>	Vehicle, boat, airplane: Value greater than \$500
<input type="checkbox"/>	Written acknowledgement from charity: Name of charity; date, amount paid, and description (but not necessarily value) of property contributed; whether the charity gave goods or services in return and the description and value of those goods or services
<input type="checkbox"/>	Donee organization must provide donor with a copy of 1098-C to file with return