

TABLE T804: Documentation Guide for Charitable Contributions
1040 Deskbook

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PURPOSE: This table describes the types of documentation required to substantiate various types of charitable contributions made by individual taxpayers. Failing to maintain the proper documentation generally results in the donation being nondeductible. See Key Issue 26C for additional discussion.

TYPE OF DONATION	AMOUNT GIVEN IN A SINGLE DONATION			
	Less than \$250	\$250 to \$500	Over \$500, up to \$5,000	Over \$5,000
Cash	Cancelled check, receipt, or other reliable written records	Acknowledgment a	Acknowledgment a	Acknowledgment a
Noncash:				
1. Publicly traded stock	Receipt or reliable written records b	Acknowledgment a Reliable written records b	Acknowledgment a Reliable written records b c	Acknowledgment a Reliable written records b c
2. Nonpublicly traded stock	Receipt or reliable written records b	Acknowledgment a Reliable written records b	Acknowledgment a Reliable written records b c	Acknowledgment a Reliable written records b c Qualified appraisal d Declaration of appraiser and donee acknowledgment (Form 8283)
3. Artwork	Receipt or reliable written records b	Acknowledgment a Reliable written records b	Acknowledgment a Reliable written records b c	Acknowledgment a Reliable written records b c Qualified appraisal e Declaration of appraiser and donee acknowledgment (Form 8283)
4. All other noncash donations	Receipt or reliable written records b	Acknowledgment a Reliable written records b	Acknowledgment a Reliable written records b c	Acknowledgment a Reliable written records b c Qualified appraisal Declaration of appraiser and donee acknowledgment (Form 8283)
Payroll deduction	Paystub or other	Paystub, Form W-2 or other	Paystub, Form W-2 or other	Paystub, Form W-2 or other

	reliable written record	reliable written record Documentation from charity ^f	reliable written record Documentation from charity ^f	reliable written record Documentation from charity ^f
Out-of-pocket expenses while serving as a volunteer	Receipt, cancelled check, or other reliable written records	Receipt, cancelled check, or other reliable written records Acknowledgment ^g	Receipt, cancelled check, or other reliable written records Acknowledgment ^g	Receipt, cancelled check, or other reliable written records Acknowledgment ^g

^a

Written acknowledgment for the charity must include a description of the property or amount of cash donated plus a statement as to whether the donor received any goods or services (with a good faith estimate of value) in connection with the donation [Reg. 1.170A-13(f)]. If the donor received intangible religious benefits, the acknowledgment must say so, although no valuation of such benefits is required. Taxpayers must receive the acknowledgment before the earlier of (a) the date the return for the year of the donation is filed or (2) the due date, including extensions, for filing the return. The acknowledgment can be either a paper copy or in electronic format, such as an email addressed to the donor (IRS Pub. 1771).

^b

Reliable written records must include the following information: (1) name and address of donee organization; (2) date and location of the contribution; (3) description of the property; (4) FMV of the property (or cost, if election is made to reduce FMV for appreciated property); (5) information related to contributions of partial interests in property, if applicable; and (6) terms of any conditions attached to the donation, if applicable [Reg. 1.170A-13(b)(2)(ii)]. For donations of less than \$250, reliable written records are required when it is impractical to obtain a receipt from the donee organization [Reg. 1.170A-13(b)(1)].

^c

In addition to items described in footnote b, records must also include information on how and when the property was acquired. Records of cost or adjusted basis must also be maintained if the property was held for less than 12 months and, if available, the cost or adjusted basis of property held 12 months or more (but this does not apply to publicly traded securities) [Reg. 1.170A-13(b)(3)].

^d

Appraisal required for nonpublicly traded stock valued at more than \$10,000 [Reg. 1.170A-13(c)(2)(ii)].

^e

For individual art objects or a group of similar art objects valued at \$20,000 or more, the donor must attach a complete copy of the signed appraisal to the return and maintain in his files a photograph of sufficient size and quality to fully show the object (Ann. 90-25; IRS Pub. 561).

^f

Donor must obtain a pledge card or other documentation from the charity that also states that the charity does not provide goods or services in return for any contribution made to it by payroll deduction.

^g

Acknowledgment from charity must contain (a) a description of the services provided, (b) a statement as to whether the charity provided any goods or services in return for the services and if so, a description and a good faith estimate of their value (or a statement that only intangible religious benefits were provided). The acknowledgment must be received by the earlier of the date the volunteer's return for the year of the volunteer efforts is filed or the return due date, including extensions.

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