



## CASH CONTRIBUTIONS

Giving to charity is a great way to do a good deed and save tax dollars at the same time. Your contribution is deductible if it is made to a “Qualified Organization”. You can use the following adapted from the IRS as a guide.

Receipts from the charity are needed for contributions of \$250 or more.

**CANCELLED CHECKS, RECEIPTS OF PURCHASE OR ACKNOWLEDGEMENTS FROM THE CHARITY ARE REQUIRED FOR DONATIONS OF ANY SIZE.**

### DEDUCTIBLE

Money or property given to:

- Churches, synagogues, temples, mosques & other religious organizations.
- Federal, state or local governments solely for public purposes.
- Non-profit schools & hospitals.
- Public parks & recreational facilities.
- Charitable non-profit organizations; e.g. Salvation Army, Red Cross, Goodwill, Scouts, etc.
- War veterans’ groups.
- Having an exchange student live with you (up to \$50 / mth.).

### NOT DEDUCTIBLE

Money or property given to:

- Civic leagues, social & sports clubs, labor unions, chambers of commerce.
- Most foreign organizations.
- Groups run for profit.
- Groups whose purpose is to lobby.
- Homeowners’ associations.
- Individuals / benefits (no matter how needy).
- Cost of raffle, bingo or lotter tickets.
- Dues paid to country clubs, lodges, fraternal orders, etc.
- Tuition.
- Value of your time or service.
- Value of blood given to blood bank.

**Out-of-pocket expenses in giving services:** Even though you cannot deduct the value of your time or service you can deduct out-of-pocket expenses in performing such services, e.g. uniforms, supplies, travel as a delegate (if there is no significant element of personal pleasure) & mileage at 14 cents per mile. Remember to save receipts for your expenses.

**Contributions from which you benefit:** You can deduct only the amount of your contribution that is more than the amount of the benefit. e.g. if you buy an item at a charitable auction for \$25 and it is worth \$20, you can deduct \$5.

**Who to give to?:** Not sure where to start? Try [www.CharityNavigator.org](http://www.CharityNavigator.org) for guidance. They have valuable information on how to pick a charity. Another useful site is [www.JustGive.org](http://www.JustGive.org). They list 1.5 million charities by category and include a profile of each group’s purpose and a summary of their finances, which shows the % of money that went to the actual programs vs administrative costs.

**Eye-glasses:** Lions Club collects used eye-glasses for distribution to those in need around the world. Collection boxes can be found throughout your community including Goodwill Industries stores.

**Cell Phones:** You can donate your used wireless phone to aid in the fight against domestic violence. To find where to mail the phone to, go to: [www.wirelessfoundation.org](http://www.wirelessfoundation.org).

**Vehicles:** America's Car Donation Charity Center processes donation from hundreds of charities nationwide. You can choose the charity you want to benefit from your donation of a car. Go to; [www.DonateACar.com](http://www.DonateACar.com) or call 800-237-4336. For more information from IRS website go to; <https://www.irs.gov/pub/irs-pdf/p4303.pdf>

**The IRS publishes a list of qualified organizations:** You can check Tax Exempt Organization status by going to: <https://www.irs.gov/charities-non-profits/tax-exempt-organization-search>.

Keep track of all your NON-reimbursed volunteer, etc. expenses;	
Expenses incurred in housing an exchange Student:	_____
Volunteer Expenses:	
Convention expenses incurred as a chosen rep	_____
Travel as a volunteer	_____
Uniforms	_____
Supplies purchased as volunteer	_____
Miles driven _____ X .14 =	_____
Other non-reimbursed expenses:	
(postage, phone calls, training, etc.)	_____
Total Volunteer Expenses:	_____



## NONCASH CONTRIBUTIONS

The IRS allows you to deduct the *Fair Market Value* (FMV) of items donated to a qualified charity. The FMV is the price a typical buyer would actually pay for an item of the same age, style, and use. Usually items are worth far less than you paid for them. Used items must be in Good or Better condition, and items of minimal value such as socks and underwear will be disallowed. It is wise to document your gifts with photographs and keep detailed information on the items given. For a valid deduction, a dated receipt, FMV calculation and the original cost information *must* be provided.

Non-Cash Contributions should be reported on form 8283 and can be found here; <https://www.irs.gov/pub/irs-pdf/f8283.pdf>. This form must be provided if noncash contributions exceed \$500. Donated property greater than \$5,000 may need to be signed by an Appraiser and Donee. It's a good idea to have this form handy when donating Tangible (noncash) Property to a charity.



# CASH CONTRIBUTION TO QUALIFIED CHARITIES



Some examples of organizations you can donate to are shown on the table below. These are chosen from Worth Magazine's – "America's 100 Best Charities".

<u>ORGANIZATION</u>	<u>\$ AMOUNT</u>	<u>ORGANIZATION</u>	<u>\$ AMOUNT</u>
<b>ANIMALS &amp; ENVIRONMENT</b>		<b>HEALTH</b>	
ASPCA		Alzheimer's Association	
Conservation International		American Cancer Society	
Defenders of Wildlife		American Foundation AIDS Research	
Humane Society		American Heart Association	
National Audubon Society		American Lung Association	
National Wildlife Federation		Arthritis Foundation	
Natural Resources Defense Council		Cystic Fibrosis Foundation	
Public Parks & Recreational Facilities		Easter Seals	
The Nature Conservancy		March of Dimes	
World Wildlife Fund		Muscular Dystrophy Association	
Other		Nonprofit Hospitals	
		Ronald McDonald House Charities	
<b>ARTS &amp; EDUCATION</b>		Other	
Alumni Associations		<b>HUMAN SERVICES</b>	
The Children's Scholarship Fund		America's Second Harvest	
Literacy Volunteers of America		Food Shelf	
Libraries		Goodwill Industries	
Museums		Habitat for Humanity	
PTAs		Lions Club	
Nonprofit Schools & Colleges		Mothers Against Drunk Driving	
Nonprofit Theatre Groups		Salvation Army	
Public Radio		United Way	
Public Television		Other	
Scholarship Funds		<b>RELIEF &amp; DEVELOPMENT</b>	
Other		American Refugee Committee	
		CARE USA	
<b>CHILDREN &amp; YOUTH</b>		Doctors without Borders	
Big Brother Big Sisters of America		Red Cross	
Boys & Girls Club of America		UNICEF	
Children's Defense Fund		Other	
Children's Wish Fund		<b>VETERANS &amp; EMERGENCY</b>	
Girl Scouts & Boy Scouts		AMVETS	
Toys for Tots		Police & Peace Officers Association	
YMCA & YWCA		Professional Firefighters Association	
Other		Vietnam Veterans of America	
		Other	
<b>RELIGIOUS</b>		Total Cash Donations	
Churches, Mosques, Synagogues, Temples			
Building Funds			
Canned Goods, Food, etc.			
Relief Services Missions			
Other			

Receipts or Cancelled Checks are Needed for *ALL* Cash Donations