

**RECORDS TO KEEP FOR
CHARITABLE CONTRIBUTIONS**

Cash contributions, Non-cash contributions and Out of pocket expenses when donating your services- summary of information from IRS Publication 526

Cash Contributions:

Under \$250... You cannot deduct a cash contribution unless you keep one of the following:

1. A bank record, cancelled check, bank or credit union statement, or credit card statement.
2. A receipt (or letter or other written communication 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, such as pay stub, W2, or pledge card.

Over \$250... you can claim a deduction for a contribution of \$250 or more only if you have an acknowledgement of your contribution from the qualified organization or certain payroll deduction records. Acknowledgement letter 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.**
 - c. A description and good faith estimate of value of any goods or services described in (b) (other than intangible religious benefits), and
 - d. A statement that the only benefit you received was an intangible religious benefit, if that was the case.
3. 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.

Noncash Contributions:

Under \$250... you must keep a receipt from the charitable organization showing:

1. The name of the charitable organization
2. The date and location of the charitable contribution
3. A reasonably detailed description of the property

Noncash Contributions: (see attached format and valuation guideline obtained from Salvation Army website)

Deductions of at least \$250 but not more than \$500:

Donations over \$250 and under \$500 noncash charitable contribution you must get and keep and acknowledgement of your contribution from the qualified organization. If you made more than one contribution of \$250 or more, you must have either a separate acknowledgement for each or one acknowledgement that shows your total contributions.

The acknowledgements must also meet these tests.

1. It must be written
2. It must include:
 - a. A description of any property you contributed.
 - b. Whether the qualified organization gave you any goods or services as a result of your contribution.
 - c. A description and good faith estimate of the value of any goods or services described in (b).
3. You must get the acknowledgement on or before the earlier of:
 - a. The date you file your return for the year you make the contribution,
 - b. The due date, including extension, 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 have the acknowledgement and written records described under rules for deductions of at least \$250 and under \$500. Your records must also include:

How you got the property, for example, by purchase, gift, bequest, inheritance, or exchange,

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

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.

Deductions over \$5,000

In addition to the previous documentation for deductions up to \$5,000, generally you must also obtain a qualified written appraisal of the donated property from a qualified appraiser.

See IRS Publication 561 for additional information.

Out-of-Pocket Expenses

If you render services to a qualified organization and have unreimbursed out-of-pocket expenses related to those services, the following two rules apply:

1. You must have adequate records to prove the amount of the expense.
2. If you make a single contribution of \$250 or more in the form of unreimbursed out-of-pocket expenses, (for example an airline ticket) you must get an acknowledgement 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, and
 - d. A statement that the only benefit you received was an intangible religious benefit, if that was the case.

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.

Please note this is only a summary of the highlights of the recordkeeping requirements as detailed in IRS Publication 526 for Charitable Contributions. For specific information print a full copy of the IRS Publication 526 from the IRS Website or call our office to review your specific situation.

Automobiles

For information on our vehicle donation program, call 800- SA-TRUCK. While we often accept vehicles in any condition – running or not – due to differing regulations and other considerations, not all types of vehicles are accepted at all locations, so it's best to contact us first. Your donation will result in a tax deduction in accordance with IRS rules, and your vehicle will be used to help rehabilitate men and women through our Adult Rehabilitation Centers.

Online pickup scheduling for automobiles is also available in some areas of Arizona, California, Hawaii, Oregon, and Washington.

Children's Clothing	Low	High
Blouse	\$2.00	\$8.00
Boots	\$3.00	\$20.00
Coat	\$4.50	\$20.00
Dress	\$3.50	\$12.00
Jacket	\$3.00	\$25.00
Jeans	\$3.50	\$12.00
Pants	\$2.50	\$12.00
Shirt	\$2.00	\$6.00
Shoes	\$2.50	\$8.75
Skirt	\$1.50	\$6.00
Slacks	\$2.00	\$8.00
Snowsuit	\$4.00	\$19.00
Socks	\$0.50	\$1.50
Sweater	\$2.50	\$8.00
Underwear	\$1.00	\$3.50

Furniture	Low	High
Bed (full, queen, king)	\$50.00	\$170.00
Bed (single)	\$35.00	\$100.00
Bedroom Set (complete)	\$250.00	\$1,000.00
Carriage	\$5.00	\$100.00
Chair (upholstered)	\$25.00	\$100.00
Chest	\$25.00	\$95.00
China Cabinet	\$85.00	\$300.00
Clothes Closet	\$15.00	\$50.00
Coffee Table	\$15.00	\$65.00
Crib (w/mattress)	\$25.00	\$100.00
Desk	\$25.00	\$140.00
Dining Room Set (complete)	\$150.00	\$900.00
Dresser w/ Mirror	\$20.00	\$100.00
End Table	\$10.00	\$50.00
Folding Bed	\$20.00	\$60.00
Hi riser	\$35.00	\$75.00
High Chair	\$10.00	\$50.00
Kitchen Cabinet	\$25.00	\$75.00
Kitchen Chair	\$2.50	\$10.00
Kitchen Set	\$35.00	\$170.00
Mattress (single)	\$15.00	\$35.00
Mattress (double)	\$12.50	\$75.00
Playpen	\$3.75	\$30.00
Rugs	\$20.00	\$90.00
Secretary	\$50.00	\$140.00
Sleeper Sofa (w/mattress)	\$85.00	\$300.00
Sofa	\$35.00	\$200.00
Trunk	\$5.00	\$70.00

Wardrobe	\$20.00		\$100.00
Household Goods		Low	High
Bakeware	\$1.00		\$3.00
Bedspread/Quilt	\$3.00		\$24.00
Blanket	\$3.00		\$15.00
Chair/Sofa Cover	\$15.00		\$35.00
Coffeemaker	\$4.00		\$15.00
Curtains	\$1.50		\$12.00
Drapes	\$6.50		\$40.00
Fireplace Set	\$20.00		\$80.00
Floor Lamp	\$6.00		\$50.00
Glass/Cup	\$0.50		\$1.50
Griddle	\$4.00		\$12.00
Kitchen Utensils	\$0.50		\$1.50
Lamp	\$5.00		\$75.00
Mixer/Blender	\$5.00		\$20.00
Picture/Painting	\$5.00		\$200.00
Pillow	\$2.00		\$8.00
Plate	\$0.50		\$3.00
Pot/Pan	\$1.00		\$3.00
Sheets	\$2.00		\$8.00
Throw Rug	\$1.50		\$12.00
Towels	\$0.50		\$4.00
Men's Clothing		Low	High
Jacket	\$7.00		\$25.00
Overcoat	\$15.00		\$60.00
Pajamas	\$2.00		\$8.00
Raincoat	\$5.00		\$20.00
Shirt	\$2.50		\$12.00
Shoes	\$3.50		\$25.00
Shorts	\$3.50		\$10.00
Slacks	\$5.00		\$12.00
Suit	\$15.00		\$60.00
Sweater	\$2.50		\$12.00
Swim Trunks	\$2.50		\$8.00
Tuxedo	\$10.00		\$60.00
Undershirt	\$1.00		\$3.00
Undershirt	\$1.00		\$3.00
Miscellaneous		Low	High
Answering machine	\$10.00		\$30.00
Bicycle	\$5.00		\$80.00
Board Game	\$1.00		\$3.00
Book (paperback)	\$0.75		\$1.50
Book (hardback)	\$1.00		\$3.00
CD	\$2.00		\$5.00
Computer Monitor	\$5.00		\$50.00
Computer Printer	\$5.00		\$150.00
Computer System	\$100.00		\$400.00
Copier	\$40.00		\$200.00
DVD	\$2.00		\$5.00
DVD Player/VCR	\$8.00		\$15.00
Edger	\$5.00		\$25.00
Golf Clubs	\$2.00		\$25.00
Ice Skates	\$3.00		\$15.00
Luggage	\$5.00		\$15.00
Mower	\$25.00		\$100.00

Mower (riding)	\$100.00	\$300.00
Radio	\$7.50	\$50.00
Roller Blades	\$3.00	\$15.00
Sewing Machine	\$15.00	\$85.00
Stereo	\$15.00	\$75.00
Stuffed Animal	\$0.50	\$1.00
Tennis Racket	\$2.00	\$5.00
Typewriter	\$5.00	\$25.00
Umbrella	\$2.00	\$6.00
Vacuum Cleaner	\$15.00	\$65.00
Women's Clothing	Low	High
Bathing Suit	\$4.00	\$12.00
Bathrobe	\$2.50	\$12.00
Blouse	\$2.50	\$12.00
Boots	\$2.00	\$5.00
Bra	\$1.00	\$3.00
Coat	\$10.00	\$40.00
Dress	\$4.00	\$20.00
Evening Dress	\$10.00	\$60.00
Foundation Garment	\$3.00	\$8.00
Fur Coat	\$25.00	\$400.00
Fur Hat	\$7.00	\$15.00
Handbag	\$2.00	\$20.00
Hat	\$1.00	\$8.00
Jacket	\$4.00	\$12.00
Nightgown	\$4.00	\$12.00
Pants Suit	\$6.50	\$25.00
Shoes	\$2.00	\$25.00
Skirt	\$3.00	\$8.00
Slacks	\$3.50	\$12.00
Slip	\$1.00	\$6.00
Socks	\$0.50	\$1.25
Suit	\$6.00	\$25.00
Sweater	\$3.75	\$15.00

All appliances, electronics and equipment assumed to be working, and all clothing and furniture in good condition.