

IRS News Release

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Tax Time Guide: Good Records Key to Claiming Gifts to Charity

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WASHINGTON — The Internal Revenue Service today reminded taxpayers planning to claim charitable donations to make sure they have the records they need before filing their 2014 tax returns.

This is the seventh in a series of 10 daily IRS tips called the Tax Time Guide. These tips are designed to help taxpayers navigate common tax issues as the April 15 deadline approaches.

For any taxpayer, keeping good records is key to qualifying for the full charitable contribution deduction allowed by law. In particular, this includes insuring that they have received required statements for two contribution categories—each gift of at least \$250 and donations of vehicles.

First, to claim a charitable contribution deduction, donors must get a written acknowledgement from the charity for all [contributions of \\$250 or more](#). This includes gifts of both cash and property. For donations of property, the acknowledgement must include, among other things, a description of the items contributed.

In addition, the law requires that taxpayers have all acknowledgements in hand before filing their tax return. These acknowledgements are not filed with the return but must be retained by the taxpayer along with other tax records.

Second, special reporting requirements generally apply to vehicle donations, and taxpayers wishing to claim these donations must attach any required documents to their tax return. The [deduction for a car](#), boat or airplane donated to charity is usually limited to the gross proceeds from its sale. This rule applies if the claimed value is more than \$500. [Form 1098-C](#) or a similar statement, must be provided to the donor by the organization and attached to the donor's tax return.

The IRS also reminded taxpayers to be sure any charity they are giving to is a qualified organization. Only donations to eligible organizations are tax-deductible. [Select Check](#), a searchable online tool available on IRS.gov, lists most organizations that are eligible to receive deductible contributions. In addition, churches, synagogues, temples, mosques and government agencies are eligible even if they are not listed in the tool's database.

Only taxpayers who itemize their deductions on [Form 1040 Schedule A](#) can claim gifts to charity. Thus, taxpayers who choose the standard deduction cannot deduct their charitable contributions. This includes anyone who files a short form (Form [1040A](#) or [1040EZ](#)).

A taxpayer will have a tax savings only if the total itemized deductions (mortgage interest, charitable contributions, state and local taxes, etc.) exceed the standard deduction. Use the 2014 Form 1040, Schedule A to determine whether itemizing is better than claiming the standard deduction.

Besides Schedule A, taxpayers who give property to charity usually must attach a special form for reporting these noncash contributions. If the amount of the deduction for all noncash contributions is over \$500, a properly-completed [Form 8283](#) is required.

The IRS provided these additional reminders about the special rules that apply to charitable contributions of used clothing and household items, monetary donations and year-end gifts.

Rules for Charitable Contributions of Clothing and Household Items

- This includes furniture, furnishings, electronics, appliances and linens. Clothing and household items donated to charity generally must be in good used condition or better to be tax-deductible. Clothing or household item for which a taxpayer claims a deduction of over \$500 does not have to meet this standard if the taxpayer includes a qualified appraisal of the item with the return.

Guidelines for Monetary Donations

- A taxpayer must have a [bank record or a written statement](#) from the charity in order to deduct any donation of money, regardless of the amount. The record must show the name of the charity and the date and amount of the contribution. Bank records include canceled checks, and bank, credit union and credit card statements. Bank or credit union statements should show the name of the charity, the date, and the amount paid. Credit card statements should show the name of the charity, the date and the transaction posting date.
- Donations of money include those made in cash or by check, electronic funds transfer, credit card and payroll deduction. For payroll deductions, the taxpayer should retain a pay stub, a Form W-2 wage statement or other document

furnished by the employer showing the total amount withheld for charity, along with the pledge card showing the name of the charity.

Year-End Gifts

- Contributions are deductible in the year made. Thus, donations charged to a credit card before the end of 2014 count for 2014, even if the credit card bill isn't paid until 2015. Also, checks count for 2014 as long as they were mailed in 2014.

IRS.gov has additional information on charitable giving, including:

- [Charities & Non-Profits](#)
- [Publication 526](#), Charitable Contributions. Among other things, this publication has a detailed discussion of records to keep.
- [Online mini-course](#), Can I Deduct My Charitable Contributions?

Other tips in the Tax Time Guide series are available on IRS.gov.