Limit on itemized deductions. For 2009, if your adjusted gross income is more than $166,800 ($83,400 if you are married filing separately), you may have to reduce the amount of certain itemized deductions, including charitable contributions. For more information and a worksheet, see the instructions for Schedule A (Form 1040).

Expired provisions. The following provisions have expired and will not apply for 2009.

- The higher standard mileage rate and exclusion for mileage reimbursements if you used your car to provide relief related to Midwestern disaster areas.
- Temporary suspension of the 50% limit and overall limit on itemized deductions for Midwestern disaster area contributions.
- Special rule for donations of food inventory by farmers and ranchers.

Reminders

Disaster relief. You can deduct contributions for flood relief, hurricane relief, or other disaster relief to a qualified organization (defined under Organizations That Qualify To Receive Deductible Contributions). However, you cannot deduct contributions earmarked for relief of a particular individual or family.

Introduction

This publication explains how to claim a deduction for your charitable contributions. It discusses organizations that are qualified to receive deductible charitable contributions, the types of contributions you can deduct, how much you can deduct, what records to keep, and how to report charitable contributions.
A charitable contribution is a donation or gift to, or for the use of, a qualified organization. It is voluntary and is made without getting, or expecting to get, anything of equal value.

**Qualified organizations.** Qualified organizations include nonprofit groups that are religious, charitable, educational, scientific, or literary in purpose, or that work to prevent cruelty to children or animals. You will find descriptions of these organizations under Organizations That Qualify To Receive Deductible Contributions.

**Form 1040 required.** To deduct a charitable contribution, you must file Form 1040 and itemize deductions on Schedule A. The amount of your deduction may be limited if certain rules and limits explained in this publication apply to you.

**Comments and suggestions.** We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service  
Individual Forms and Publications Branch  
SE.W.CAR.MP.T1  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at taxforms@irs.gov. (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

**Ordering forms and publications.** Visit www.irs.gov/formspubs to download forms and publications, call 1-800-829-3676, or write to the address below and receive a response within 10 days after your request is received.

Internal Revenue Service  
1201 N. Mitsubishi Motorway  
Bloomington, IL 61705-6813

**Tax questions.** If you have a tax question, check the information available on www.irs.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

**Useful Items**  
You may want to see:

- Publication
  - 78 Cumulative List of Organizations
  - 561 Determining the Value of Donated Property
- Form (and Instructions)
  - Schedule A (Form 1040) Itemized Deductions
  - 8393 Noncash Charitable Contributions

You can ask any organization whether it is a qualified organization, and most will be able to tell you. Or you can check IRS Publication 78, which lists most qualified organizations. You may find Publication 78 in your local library’s reference section. Or you can find it on the Internet at www.irs.gov/app/pub-78.

**Organizations That Qualify To Receive Deductible Contributions**

<table>
<thead>
<tr>
<th>Deductible As</th>
<th>Not Deductible As</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charitable Contributions</td>
<td>Charitable Contributions</td>
</tr>
<tr>
<td>Money or property you give to:</td>
<td>Money or property you give to:</td>
</tr>
<tr>
<td>• Churches, synagogues, temples, mosques, and other religious organizations</td>
<td>• Civic leagues, social and sports clubs, labor unions, and chambers of commerce</td>
</tr>
<tr>
<td>• Federal, state, and local governments, if your contribution is solely for public purposes (for example, a gift to reduce the public debt)</td>
<td>• Foreign organizations (except certain Canadian, Israeli, and Mexican charities)</td>
</tr>
<tr>
<td>• Nonprofit schools and hospitals</td>
<td>• Groups that are run for personal profit</td>
</tr>
<tr>
<td>• Public parks and recreation facilities</td>
<td>• Groups whose purpose is to lobby for law changes</td>
</tr>
<tr>
<td>• Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys and Girls Clubs of America, etc.</td>
<td>• Homeowners’ associations</td>
</tr>
<tr>
<td>• War veterans’ groups</td>
<td>• Individuals</td>
</tr>
<tr>
<td>• Charitable organizations listed in Publication 78</td>
<td>• Political groups or candidates for public office</td>
</tr>
<tr>
<td>• Expenses paid for a student living with you, sponsored by a qualified organization</td>
<td>• Cost of raffle, bingo, or lottery tickets</td>
</tr>
<tr>
<td>• Out-of-pocket expenses when you serve a qualified organization as a volunteer</td>
<td>• Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups</td>
</tr>
</tbody>
</table>

Types of Qualified Organizations

Generally, only the five following types of organizations can be qualified organizations.

1. A community chest, corporation, trust, fund, or foundation organized or created in or under the laws of the United States, any state, the District of Columbia, or any possession of the United States (including Puerto Rico). It must be organized and operated only for one or more of the following purposes.
   a. Religious.
   b. Charitable.
   c. Educational.
   d. Scientific.
   e. Literary.
   f. The prevention of cruelty to children or animals.

Certain organizations that foster national or international amateur sports competition also qualify.
2. War veterans’ organizations, including
posts, auxiliaries, trusts, or foundations, or-
ganized in the United States or any of its
possessions.

3. Domestic fraternal societies, orders, and
associations operating under the lodge sys-
tem.

Note. Your contribution to this type of
organization is deductible only if it is to be
used solely for charitable, religious, scien-
tific, literary, educational purposes, or for
the prevention of cruelty to children or ani-
mas.

4. Certain nonprofit cemetery companies or
corporations.

Note. Your contribution to this type of
organization is not deductible if it can be
used for the care of a specific lot or mausole-
um crypt.

5. The United States or any state, the District
of Columbia, a U.S. possession (including
Puerto Rico), a political subdivision of a
state or U.S. possession, or an Indian tribal
government or any of its subdivisions that
perform substantial government functions.

Note. To be deductible, your contribution
to this type of organization must be made
solely for public purposes.

Example 1. You contribute cash to your
city’s police department to be used as a
reward for information about a crime. The
city police department is a qualified organi-
zation, and your contribution is for a public
purpose. You can deduct your contribution.

Example 2. You make a voluntary contri-
bution to the social security trust fund, not
earmarked for a specific account. Because
the trust fund is part of the U.S. Govern-
ment, you contributed to a qualified organi-
zation. You can deduct your contribution.

Examples. The following list gives some ex-
amples of qualified organizations:

• Churches, a convention or association of
churches, temples, synagogues, mosques,
and other religious organizations.

• Most nonprofit charitable organizations
such as the Red Cross and the United
Way.

• Most nonprofit educational organizations,
including the Boy (and Girl) Scouts of
America, colleges, museums, and daycare
centers if substantially all the childcare
provided is to enable individuals (the par-
ents) to be gainfully employed and the
services are available to the general pub-
ic. However, if your contribution is a sub-
stitute for tuition or other enrollment fee, it
is not deductible as a charitable contribu-
tion, as explained later under Contribu-
tions You Cannot Deduct.

• Nonprofit hospitals and medical research
organizations.

• Utility company emergency energy pro-
grams, if the utility company is an agent
for a charitable organization that assists
individuals with emergency energy needs.

• Nonprofit volunteer fire companies.

• Public parks and recreation facilities.

• Civil defense organizations.

Canadian charities. You may be able to de-
duct contributions to certain Canadian charita-
bles organizations covered under an income tax
treaty with Canada.

To deduct your contribution to a Canadian
charity, you generally must have income from
sources in Canada. See Publication 597, Infor-
mation on the United States-Canada Income
Tax Treaty, for information on how to figure your
deduction.

Mexican charities. You may be able to de-
duct contributions to certain Mexican charitable
organizations under an income tax treaty with
Mexico.

The organization must meet tests that are
essentially the same as the tests that qualify
U.S. organizations to receive deductible con-
tributions. The organization may be able to tell you
if it meets these tests.

If not, you can get general information
about the tests the organization must meet
by writing to the:

Internal Revenue Service
International Section
P.O. Box 920
Bensalem, PA 19020-8518.

To deduct your contribution to a Mexican char-
ity, you must have income from sources in Mex-
ico. The limits described in Limits on Dedu-
tions, later, apply and are figured using
your income from Mexican sources. Those limits
also apply to all your charitable contributions, as
described in that discussion.

Israeli charities. You may be able to deduct
contributions to certain Israeli charitable organi-
izations under an income tax treaty with Israel.

To qualify for the deduction, your contribu-
tion must be made to an organization created
and recognized as a charitable organization under
the laws of Israel. The deduction will be allowed
in the amount that would be allowed if the organi-
zation was created under the laws of the United
States, but is limited to 25% of your adjusted
gross income from Israeli sources.

Contributions You Cannot Deduct

Generally, you can deduct your contributions of
money or property that you make to, or for the
use of, a qualified organization. A gift or con-
tribution is “for the use of” a qualified organization
when it is held in a legally enforceable trust for the
qualified organization or in a similar legal
arrangement.

The contributions must be made to a quali-
fied organization and not set aside for use by a
specific person.

If you give property to a qualified organiza-
tion, you generally can deduct the fair market
value of the property at the time of the contribu-
tion. See Contributions of Property, later.

Your deduction for charitable contributions is
generally limited to 50% of your adjusted gross
income, but in some cases 20% and 30% limits
may apply. In addition, the total of your charita-
table contributions deduction and certain other
itemized deductions may be limited. See Limits
on Deductions, later.

Table 1 in this publication lists some exam-
ple of contributions you can deduct and some
that you cannot deduct.

Contributions From Which You Benefit

If you receive a benefit as a result of making
a contribution to a qualified organization, you can
deduct only the amount of your contribution that is
more than the value of the benefit you receive.

Also see Contributions From Which You Benefit
Under Contributions You Cannot Deduct, later.

If you pay more than fair market value to a
qualified organization for merchandise, goods,
or services, the amount you pay that is more
than the value of the item can be a charitable
contribution. For the excess amount to qualify,
you must pay it with the intent to make a charita-
table contribution.

Example 1. You pay $65 for a ticket to a
dinner-dance at a church. All the proceeds of
the function go to church. The ticket to the din-
er-dance has a fair market value of $25. When
you buy your ticket, you know that its value is
less than your payment. To figure the amount of
your charitable contribution, you subtract the
value of the benefit you receive ($25) from your
total payment ($65). You can deduct $40 as a
charitable contribution to the church.

Example 2. At a fund-raising auction con-
ducted by a charity, you pay $600 for a week’s
stay at a beach house. The amount you pay is
more than the fair rental value. You have not
made a deductible charitable contribution.

Athletic events. If you make a payment to,
or for the benefit of, a college or university and,
as a result, you receive the right to buy tickets to
an athletic event in the athletic stadium of the
college or university, you can deduct 80% of
the payment as a charitable contribution.

If any part of your payment is for tickets (rather
than the right to buy tickets), that part is
not deductible. In that case, subtract the price
of the tickets from your payment. 80% of the re-
main ing amount is a charitable contribution.

Example 1. You pay $300 a year for mem-
bership in an athletic scholarship program main-
tained by a university (a qualified organization).
The only benefit of membership is that you have
the right to buy one season ticket for a game in
a designated area of the stadium at the univer-
sity’s home football games. You can deduct
$240 (80% of $300) as a charitable contribution.

Example 2. The facts are the same as in
Example 1 except that your $300 payment in-
cluded the purchase of one season ticket for the
stated ticket price of $120. You must subtract the
usual price of a ticket ($120) from your $300
payment. The result is $160. Your deductible
charitable contribution is $144 (80% of $180).

Charity benefit events. If you pay a qualified
organization more than fair market value for the
right to attend a charity ball, banquet, show,
sporting event, or other benefit event, you can
deduct only the amount that is more than the value of the privileges or other benefits you receive.

If there is an established charge for the event, that charge is the value of your benefit. If there is no established charge, your contribution is that part of your payment that is more than the reasonable value of the right to attend the event. Whether you use the tickets or other privileges has no effect on the amount you can deduct. However, if you return the ticket to the qualified organization for resale, you can deduct the entire amount you paid for the ticket.

Even if the ticket or other evidence of payment indicates that the payment is a "contribution," this does not mean you can deduct the entire amount. If the ticket shows the price of admission and the amount of the contribution, you can deduct the contribution amount.

Example. You pay $40 to see a special showing of a movie for the benefit of a qualified organization. Printed on the ticket is "Contributions—$40." If the regular price for the movie is $8, your contribution is $32 ($40 payment—$8 regular price).

Membership fees or dues. You may be able to deduct membership fees or dues you pay to a qualified organization. However, you can deduct only the amount that is more than the value of the benefits you receive. You cannot deduct dues, fees, or assessments paid to country clubs and other social organizations. They are not qualified organizations.

Certain membership benefits can be disregarded. Both you and the organization can disregard certain membership benefits you get in return for an annual payment of $75 or less to the qualified organization. The benefits that can be disregarded are:

1. Any rights or privileges, other than those discussed under Athletic events, earlier, that you can use frequently while you are a member, such as:
   a. Free or discounted admission to the organization’s facilities or events,
   b. Free or discounted parking,
   c. Preferred access to goods or services, and
d. Discounts on the purchase of goods and services.
2. Admission, while you are a member, to events that are open only to members of the organization if the organization reasonably projects that the cost per person (excluding any allocated overhead) is not more than $9.50.

Token items. You can deduct your entire payment to a qualified organization as a charitable contribution if both of the following are true.
1. You get a small item or other benefit of token value.
2. The qualified organization correctly determines that the value of the item or benefit you received is not substantial and informs you that you can deduct your payment in full.

The organization determines whether the value of an item or benefit is substantial by using Revenue Procedures 90-12 and 92-49 and the inflation adjustment in Revenue Procedure 2008-66.

Written statement. A qualified organization must give you a written statement if you make a payment to it that is more than $75 and is partly a contribution and partly for goods or services. The statement must tell you that you can deduct only the amount of your payment that is more than the value of the goods or services you received. It must also give you a good faith estimate of the value of those goods or services. The organization can give you the statement either when it solicits or when it receives the payment from you.

Exception. An organization will not have to give you this statement if one of the following is true:
1. The organization is:
   a. The type of organization described in (5) under Types of Qualified Organizations, earlier, or
   b. Formed only for religious purposes, and the only benefit you receive is an intangible religious benefit (such as admission to a religious ceremony) that generally is not sold in commercial transactions outside the donative context.
2. You receive only items whose value is not substantial as described under Token items, earlier.
3. You receive only membership benefits that can be disregarded, as described earlier.

Expenses Paid for Student Living With You

You may be able to deduct some expenses of having a student live with you. You can deduct qualifying expenses for a foreign or American student who:

1. Lives in your home under a written agreement between you and a qualified organization (defined later) as part of a program of the organization to provide educational opportunities for the student.
2. Is not your relative (defined later) or dependent (also defined later), and
3. Is a full-time student in the twelfth or any lower grade at a school in the United States.

You can deduct up to $50 a month for each full calendar month the student lives with you. Any month when conditions (1) through (3) above are met for 15 or more days counts as a full month.

Qualified organization. For these purposes, a qualified organization can be any of the organizations described earlier under Organizations That Qualify To Receive Deductible Contributions, except those in (4) and (5). For example, if you are providing a home for a student through a state or local government agency, you cannot deduct your expenses as charitable contributions.

Relative. The term "relative" means any of the following persons:
1. Your child, stepchild, foster child, or a descendant of any of them (for example, your grandchild). A legally adopted child is considered your child.
2. Your brother, sister, half brother, half sister, stepbrother, or stepsister.
3. Your father, mother, grandparent, or other direct ancestor.
4. Your stepfather or stepmother.
5. A son or daughter of your brother or sister.
6. A brother or sister of your father or mother.

Dependent. The term "dependent" for this purpose means:
1. A person you can claim as a dependent, or
2. A person you could have claimed as a dependent except that:
   a. He or she received gross income of $3,650 or more,
   b. He or she filed a joint return, or
   c. You, or your spouse if filing jointly, could be claimed as a dependent on someone else’s 2009 return.

Qualifying expenses. Expenses that you may be able to deduct include the cost of books, tuition, food, clothing, transportation, medical and dental care, entertainment, and other amounts you actually spend for the well-being of the student.

Expenses that do not qualify. Depreciation on your home, the fair market value of lodging, and similar items are not considered amounts spent by you. In addition, general household expenses, such as taxes, insurance, repairs, etc., do not qualify for the deduction.

Reimbursed expenses. If you are compensated or reimbursed for any part of the costs of having a student living with you, you cannot deduct any of your costs. However, if you are reimbursed for only an extraordinary or a one-time item, such as a hospital bill or vacation trip, that you paid in advance at the request of the student’s parents or the sponsoring organization, you can deduct your expenses for the student for which you were not reimbursed.

Mutual exchange program. You cannot deduct the costs of a foreign student living in your home under a mutual exchange program through which your child will live with a family in a foreign country.

Reporting expenses. For a list of what you must file with your return if you deduct expenses
Table 2. Volunteers’ Questions and Answers

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Do I deduct my unreimbursed out-of-pocket expenses?</td>
<td>No, you cannot deduct the value of your time or services.</td>
</tr>
<tr>
<td>The office is 30 miles from my home. Can I deduct any of my car expenses for these trips?</td>
<td>Yes, you can deduct the costs of gas and oil that are directly related to getting to and from the place where you are a volunteer. If you do not want to figure your actual costs, you can deduct 14 cents for each mile.</td>
</tr>
<tr>
<td>I volunteer as a Red Cross nurse’s aide at a hospital. Can I deduct the cost of uniforms that I must wear?</td>
<td>Yes, you can deduct the cost of buying and cleaning your uniforms if the hospital is a qualified organization, the uniforms are not suitable for everyday use, and you must wear them when volunteering.</td>
</tr>
<tr>
<td>I pay a babysitter to watch my children while I do volunteer work for a qualified organization. Can I deduct these costs?</td>
<td>No, you cannot deduct payments for child care expenses as a charitable contribution, even if they are necessary so you can do volunteer work for a qualified organization. (If you have child care expenses so you can work for pay, get Publication 503, Child and Dependent Care Expenses.)</td>
</tr>
</tbody>
</table>

Uniforms. You can deduct the cost and upkeep of uniforms that are not suitable for everyday use and that you must wear while performing donated services for a charitable organization. If you do not want to deduct your actual expenses, you can use a standard mileage rate. You can deduct parking fees and tolls, whether you use your actual expenses or the standard mileage rate. You must keep reliable written records of your car expenses. For more information, see Car expenses under Records To Keep, later.

Travel. Generally, you can claim a charitable contribution deduction for travel expenses necessarily incurred while you are away from home performing services for a charitable organization only if there is no significant element of personal pleasure, recreation, or vacation in the travel. This applies whether you pay the expenses directly or indirectly. You are paying the expenses indirectly if you make a payment to the charitable organization and the organization pays for your travel expenses. The deduction for travel expenses will not be denied simply because you enjoy providing services to the charitable organization. Even if you enjoy the trip, you can take a charitable contribution deduction for your travel expenses if you are on duty in a genuine and substantial sense throughout the trip. However, if you have only nominal duties, or if for significant parts of the trip you do not have any duties, you cannot deduct your travel expenses.

Example 1. You are a troop leader for a tax-exempt youth group and you help take the group on a camping trip. You are responsible for overseeing the setup of the camp and for providing adult supervision for other activities during the entire trip. You participate in the activities of the group and really enjoy your time with them. You oversee the breaking of camp and you help transport the group home. You can deduct your travel expenses.

Example 2. You sail from one island to another and spend 8 hours a day counting whales and other forms of marine life. The project is sponsored by a charitable organization. In most circumstances, you cannot deduct your expenses.

Out-of-Pocket Expenses in Giving Services

Although you cannot deduct the value of your services given to a qualified organization, you may be able to deduct some amounts you pay in giving services to a qualified organization. The amounts must be:

- Unreimbursed,
- Directly connected with the services,
- Expenses you had only because of the services you gave, and
- Not personal, living, or family expenses.

Table 2 contains questions and answers that apply to some individuals who volunteer their services. Underprivileged youths selected by charity. You can deduct reasonable unreimbursed out-of-pocket expenses you pay to allow underprivileged youths to attend athletic events, movies, or dinners. The youths must be selected by a charitable organization whose goal is to reduce juvenile delinquency. Your own similar expenses in accompanying the youths are not deductible.

Conventions. If you attend a convention of a qualified organization, you can deduct unreimbursed expenses for travel and transportation, including a reasonable amount for meals and lodging, while away from home overnight in connection with the convention. However, see Travel, later.

You cannot deduct personal expenses for sightseeing, fishing parties, theater tickets, or nightclubs. You also cannot deduct travel, meals and lodging, and other expenses for your spouse or children.

You cannot deduct your expenses in attending a church convention if you go only as a member of your church rather than as a chosen representative. You can deduct unreimbursed expenses that are directly connected with giving services for your church during the convention.

for a student living with you, see Reporting expenses for student living with you under How To Report, later.
Example 3. You work for several hours each morning on an archeological dig sponsored by a charitable organization. The rest of the day is free for recreation and sightseeing. You cannot take a charitable contribution deduction even though you work very hard during those few hours.

Example 4. You spend the entire day attending a charitable organization’s regional meeting as a chosen representative. In the evening you go to the theater. You can claim your travel expenses as charitable contributions, but you cannot claim the cost of your evening at the theater.

Daily allowance (per diem). If you provide services for a charitable organization and receive a daily allowance to cover reasonable travel expenses, including meals and lodging while away from home overnight, you must include in income the amount of the allowance that is more than your deductible travel expenses. You can deduct your necessary travel expenses that are more than the allowance.

Deductible travel expenses. These include:
- Air, rail, and bus transportation,
- Out-of-pocket expenses for your car,
- Taxi fares or other costs of transportation between the airport or station and your hotel,
- Lodging costs, and
- The cost of meals.

Because these travel expenses are not business-related, they are not subject to the same limits as business-related expenses. For information on business travel expenses, see Travel in Publication 463, Travel, Entertainment, Gift, and Car Expenses.

Expenses of Whaling Captains

You may be able to deduct as a charitable contribution the reasonable and necessary whaling expenses paid during the year in carrying out sanctioned whaling activities. The deduction is limited to $10,000 a year. To claim the deduction, you must be recognized by the Alaska Eskimo Whaling Commission as a whaling captain charged with the responsibility of maintaining and carrying out sanctioned whaling activities.

Sanctioned whaling activities are subsistence bowhead whale hunting activities conducted under the management plan of the Alaska Eskimo Whaling Commission. Whaling expenses include expenses for:
- Acquiring and maintaining whaling boats, weapons, and gear used in sanctioned whaling activities,
- Supplying food for the crew and other provisions for carrying out these activities, and
- Storing and distributing the catch from these activities.


Contributions

You Cannot Deduct

There are some contributions you cannot deduct. There are others you can deduct only part of.

You cannot deduct as a charitable contribution:
- A contribution to a specific individual,
- A contribution to a nonqualified organization,
- The part of a contribution from which you receive or expect to receive a benefit,
- The value of your time or services,
- Your personal expenses,
- A qualified charitable distribution from an individual retirement arrangement (IRA),
- Appraisal fees,
- Certain contributions to donor-advised funds, or
- Certain contributions of partial interests in property.

Detailed discussions of these items follow.

Contributions to Individuals

You cannot deduct contributions to specific individuals, including the following:
- Contributions to fraternal societies made for the purpose of paying medical or burial expenses of deceased members.
- Contributions to individuals who are needy or worthy. This includes contributions to a qualified organization if you indicate that your contribution is for a specific person. But you can deduct a contribution that you give to a qualified organization that in turn helps needy or worthy individuals if you do not indicate that your contribution is for a specific person.

Example. You can deduct contributions for flood relief, hurricane relief, or other disaster relief to a qualified organization. However, you cannot deduct contributions earmarked for relief of a particular individual or family.
- Payments to a member of the clergy that can be spent as he or she wishes, such as for personal expenses.
- Expenses paid for another person who provided services to a qualified organization.

Example. Your son does missionary work. You pay his expenses. You cannot claim a deduction for his unreimbursed expenses related to his contribution of services.
- Payments to a hospital that are for a specific patient’s care or for services for a specific patient. You cannot deduct these payments even if the hospital is operated by a city, state, or other qualified organization.

Contributions to Nonqualified Organizations

You cannot deduct contributions to organizations that are not qualified to receive tax-deductible contributions, including the following:

1. Certain state bar associations if:
   a. The state bar is not a political subdivision of a state,
   b. The bar has private, as well as public, purposes, such as promoting the professional interests of members, and
   c. Your contribution is unrestricted and can be used for private purposes.

2. Chambers of commerce and other business leagues or organizations.

3. Civic leagues and associations.

4. Communist organizations.

5. Country clubs and other social clubs.

6. Foreign organizations other than:
   a. A U.S. organization that transfers funds to a charitable foreign organization if the U.S. organization controls the use of the funds or if the foreign organization is only an administrative arm of the U.S. organization, or
   b. Certain Canadian, Israeli, or Mexican charitable organizations. See Canadian charities, Mexican charities, and Israeli charities under Organizations That Qualify To Receive Deductible Contributions, earlier.


8. Labor unions. But you may be able to deduct union dues as a miscellaneous itemized deduction, subject to the 2%-of-adjusted-gross-income limit, on Schedule A (Form 1040). See Publication 529, Miscellaneous Deductions.

9. Political organizations and candidates.

Contributions From Which You Benefit

If you receive or expect to receive a financial or economic benefit as a result of making a contribution to a qualified organization, you cannot deduct the part of the contribution that represents the value of the benefit you receive. See Contributions From Which You Benefit under Contributions You Can Deduct, earlier. These contributions include the following:
- Contributions for lobbying. This includes amounts that you earmark for use in, or in connection with, influencing specific legislation.
• Contributions to a retirement home that are for room, board, maintenance, or ad-
mittance. Also, if the amount of your con-
tribution depends on the type or size of
apartment you will occupy, it is not a chari-
table contribution.
• Costs of raffles, bingo, lottery, etc. You
cannot deduct as a charitable contribution
amounts you pay to buy raffle or lottery
tickets or to play bingo or other games of
chance. See Publication 1650 for more infor-
mation on how to report gambling winnings and losses, see De-
ictions Not Subject to the 2% Limit in Publication 529.
• Dues to fraternal orders and similar
groups. However, see Membership fees or
dues under Contributions From Which You
Benefit, earlier.
• Tuition, or amounts you pay instead of
tuition, even if you pay them for children
to attend parochial schools or qualifying non-
profit daycare centers. You also cannot
deduct any fixed amount you may be re-
quired to pay in addition to the tuition fee
to enroll in a private school, even if it is
designated as a “donation.”
• Contributions connected with split-dollar in-
surance arrangements. You cannot
deduct any part of a contribution to a charitable
organization if, in connection with the con-
tribution, the organization directly or indi-
rectly pays, has paid, or is expected to pay
any premium on any life insurance, annuity,
or endowment contract for which you, any
member of your family or any other person
chosen by you (other than a qualified chari-
table organization) is a beneficiary.
Example. You donate money to a charita-
ble organization. The charity uses the
money to purchase a cash value life insur-
ance policy. The beneficiaries under the
insurance policy include members of your
family. Even though the charity may even-
tually get some benefit out of the insurance
policy, you cannot deduct any part of the
donation.

Qualified Charitable Distributions

A qualified charitable distribution (QCD) is a distribution made directly by the trustee of your individual retirement arrangement (IRA), other than a SEP or SIMPLE IRA, to certain qualified organizations. You must have been at least age 70½ when the distribution was made. Your total QCDs for the year cannot be more than $100,000. If all the requirements are met, a QCD is nontaxable, but you cannot claim a charitable contribution deduction for a QCD. See Publica-
tion 590, Individual Retirement Arrangements (IRAs), for more information about QCDs.

Value of Time or Services

You cannot deduct the value of your time or services, including:
• Blood donations to the Red Cross or to
blood banks, and
• The value of income lost while you work
as an unpaid volunteer for a qualified or-
ganization.

Personal Expenses

You cannot deduct personal, living, or family
expenses, such as the following items.
• The cost of meals you eat while you per-
form services for a qualified organization,
unless it is necessary for you to be away
from home overnight while performing the
services.
• Adoption expenses, including fees paid to
an adoption agency and the costs of keep-
ing a child in your home before adoption is
final. However, you may be able to claim a
tax credit for these expenses. Also, you
may be able to exclude from your gross
income amounts paid or reimbursed by
your employer for your adoption ex-
penses. See Form 8839, Qualified Adop-
tion Expenses, and its instructions, for
more information. You also may be able to
claim an exemption for the child. See Ex-
ceptions for Dependents in Publication 501 for more information.

Appraisal Fees

Fees that you pay to find the fair market value of
donated property are not deductible as contribu-
tions. You can claim them, subject to the 2%-of-adjusted-gross-income limit, as a miscel-

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aneous itemized deduction on Schedule A (Form 1040). See Deductions Subject to the 2% Limit in Publication 529 for more information.

Contributions to Donor Advised Funds

You cannot deduct a contribution to a donor advised fund if:
• The qualified organization that sponsors the fund is a war veterans’ organization, a fraternal society, or a nonprofit cemetery company, or
• You do not have an acknowledgment from that sponsoring organization that it has ex-
cclusive legal control over the assets con-
tributed.
There are also other circumstances in which you
cannot deduct your contribution to a donor ad-
vised fund.
Generally, a donor advised fund is a fund or
account in which a donor can, because of being a
donor, advise the fund how to distribute or
invest amounts held in the fund. For details, see
Internal Revenue Code section 170(h)(18).

Partial Interest

Generally, you cannot deduct a contribution of
less than your entire interest in property. For
details, see Partial Interest in Property under Contribution of Property, later.

Contributions of Property

If you contribute property to a qualified organiza-
tion, the amount of your charitable contribution is
generally the fair market value of the property
at the time of the contribution. However, if the
property has increased in value, you may have
to make some adjustments to the amount of
your deduction. See Giving Property That Has
Increased in Value, later.

For information about the records you must
keep and the information you must furnish with
your return if you donate property, see Records
To Keep and How To Report, later.

Contributions Subject to
Special Rules

Special rules apply if you contributed:
• Clothing or household items,
• A car, boat, or airplane,
• Taxidermy property,
• Property subject to a debt,
• A partial interest in property,
• A fractional interest in tangible personal property,
• A qualified conservation contribution,
• A future interest in tangible personal prop-
erty,
• Inventory from your business, or
• A patent or other intellectual property.

These special rules are described next.

Clothing and Household Items

You cannot take a deduction for clothing or
household items you donate unless the clothing
or household items are in good used condition or
better.

Exception. You can take a deduction for
a contribution of an item of clothing or a household
item that is not in good used condition or better if
you deduct more than $500 for it and include a
qualified appraisal of it with your return.

Household items. Household items include:
• Furniture and furnishings,
• Electronics,
• Appliances,
• Linens, and
• Other similar items.

Household items do not include:
• Food,
• Paintings, antiques, and other objects of
art,
• Jewelry and gems, and
• Collections.
Fair market value. To determine the fair market value of these items, use the rules under Determining Fair Market Value, later.

Cars, Boats, and Airplanes

The following rules apply to any donation of a qualified vehicle.

A qualified vehicle is:

• A car or any motor vehicle manufactured mainly for use on public streets, roads, and highways,
• A boat, or
• An airplane.

Deduction more than $500. If you donate a qualified vehicle to a qualified organization and you claim a deduction of more than $500, you can deduct the smaller of:

• The gross proceeds from the sale of the vehicle by the organization, or
• The vehicle’s fair market value on the date of the contribution. If the vehicle’s fair market value was more than your cost or other basis, you may have to reduce the fair market value to figure the deductible amount, as described under Giving Property That Has Increased in Value, later.

Form 1098-C. You must attach to your return Copy B of the Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes, (or other statement containing the same information as Form 1098-C) you received from the organization. The Form 1098-C (or other statement) will show the gross proceeds from the sale of the vehicle. If you e-file your return, you must attach Copy B of Form 1098-C to Form 8453 and mail the forms to the IRS.

If you do not attach Form 1098-C (or other statement), you cannot deduct your contribution. You must get Form 1098-C (or other statement) within 30 days of the sale of the vehicle. But if exception 1 or 2 (described next) applies, you must get Form 1098-C (or other statement) within 30 days of your donation.

Exceptions. There are two exceptions to the rules just described for deductions of more than $500.

Exception 1—vehicle used or improved by organization. If the qualified organization makes a significant intervening use of or material improvement to the vehicle before transferring it, and you claim a deduction of more than $500, you generally can deduct the vehicle’s fair market value at the time of the contribution. But if the vehicle’s fair market value was more than your cost or other basis, you may have to reduce the fair market value to figure the deductible amount, as described under Giving Property That Has Increased in Value, later. The Form 1098-C (or other statement) will show whether this exception applies.

Exception 2—vehicle given or sold to needy individual. If the qualified organization will give the vehicle, or sell it for a price well below fair market value, to a needy individual to further the organization’s charitable purpose, and you claim a deduction of more than $500, you generally can deduct the vehicle’s fair market value at the time of the contribution. But if the vehicle’s fair market value was more than your cost or other basis, you may have to reduce the fair market value to get the deductible amount, as described under Giving Property That Has Increased in Value, later. The Form 1098-C (or other statement) will show whether this exception applies.

Example. Anita donates a used car to a qualified organization. She bought it 3 years ago for $9,000. A used car guide shows the fair market value for this type of car is $8,000. However, Anita gets a Form 1098-C from the organization showing the car was sold for $2,900. Neither exception 1 nor exception 2 applies. If Anita itemizes her deductions, she can deduct $9,900 for her donation. She must attach Form 1098-C and Form 8283 to her return.

Deduction $500 or less. If the qualified organization sells the vehicle for $500 or less and exceptions 1 and 2 do not apply, you can deduct the smaller of:

• $500, or
• The vehicle’s fair market value on the date of the contribution. But if the vehicle’s fair market value was more than your cost or other basis, you may have to reduce the fair market value to get the deductible amount, as described under Giving Property That Has Increased in Value, later.

If the vehicle’s fair market value is at least $250 but not more than $500, you must have a written statement from the qualified organization acknowledging your donation. The statement must contain the information and meet the tests for an acknowledgment described under Deduction Limits. At Least $500 But Not More Than $500 under Records To Keep, later.

Fair market value. To determine a vehicle’s fair market value, use the rules described under Determining Fair Market Value, later.

Donations of inventory. The vehicle donation rules just described do not apply to donations of inventory. For example, these rules do not apply if you are a car dealer who donates a car you had been holding for sale to customers. See Inventory, later.

Taxidermy Property

Taxidermy property means any work of art that:

• Is the reproduction or preservation of an animal, in whole or in part,
• Is prepared, stuffed, or mounted to create one or more characteristics of the animal, and
• Contains a part of the body of the dead animal.

Property Subject to a Debt

If you contribute property subject to a debt (such as a mortgage), you must reduce the fair market value of the property by:

1. Any allowable deduction for interest that you paid (or will pay) attributable to any period after the contribution, and
2. If the property is a bond, the lesser of:
   a. Any allowable deduction for interest you paid (or will pay) to buy or carry the bond that is attributable to any period before the contribution, or
   b. The interest, including bond discount, receivable on the bond that is attributable to any period before the contribution, and that is not includible in your income due to your accounting method.

This prevents a double deduction of the same amount as investment interest and also as a charitable contribution. If the debt is assumed by the recipient (or another person), you must also reduce the fair market value of the property by the amount of the outstanding debt assumed.

If you sold the property to a qualified organization at a bargain price, the amount of the debt is also treated as an amount realized on the sale or exchange of property. For more information, see Bargain Sales under Giving Property That Has Increased in Value, later.

Partial Interest in Property

Generally, you cannot deduct a charitable contribution of less than your entire interest in property.

Right to use property. A contribution of the right to use property is a contribution of less than your entire interest in that property and is not deductible.

Example 1. You own a 10-story office building and donate rent-free use of the top floor to a charitable organization. Since you still own the building, you have contributed a partial interest in the property and cannot take a deduction for the contribution.

Example 2. Mandy White owns a vacation home at the beach that she sometimes rents to others. For a fund-raising auction at her church, she donated the right to use the vacation home for 1 week. At the auction, the church received and accepted a bid from Lauren Green equal to the fair rental value of the home for 1 week. Mandy cannot claim a deduction because of the

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Partial interest rule. Lauren cannot claim a deduction either, because she received a benefit equal to the amount of her payment. See Contributions From Which You Benefit, earlier.

Exceptions. You can deduct a charitable contribution of a partial interest in property only if that interest represents one of the following listed items.

- A remainder interest in your personal home or farm. A remainder interest is one that passes to a beneficiary after the end of an earlier interest in the property.

- An undivided part of your entire interest. This must consist of a part of every substantial interest or right you own in the property and must last as long as your interest in the property lasts. But see Fractional Interest in Tangible Personal Property, later.

Example. You keep the right to live in your home during your lifetime and give your church a remainder interest that begins upon your death.

- An undivided part of your entire interest. This must consist of a part of every substantial interest or right you own in the property and must last as long as your interest in the property lasts. But see Fractional Interest in Tangible Personal Property, later.

- A partial interest that would be deductible if transferred to certain types of trusts.

- A qualified conservation contribution (defined later).

For information about how to figure the value of a contribution of a partial interest in property, see Partial Interest in Property Not in Trust in Publication 561.

Fractional Interest in Tangible Personal Property

You cannot deduct a charitable contribution of a fractional interest in tangible personal property unless all interests in the property are held immediately before the contribution by:

- You, or

- You and the qualifying organization receiving the contribution.

If you make an additional contribution later, the fair market value of that contribution is the smaller of:

- The fair market value of the property at the time of the initial fractional contribution, or

- The fair market value of the property at the time of the additional contribution.

Tangible personal property is defined later under Future Interest in Tangible Personal Property. A fractional interest in property is an undivided portion of your entire interest in the property.

Example. An undivided one-quarter interest in a painting that entitles an art museum to possession of the painting for 3 months of each year is a fractional interest in the property.

Recapture of deduction. You must recapture your charitable contribution deduction by including it in your income if both of the following statements are true.

1. You contributed a fractional interest in tangible personal property after August 17, 2006.

2. You do not contribute the rest of your interest in the property to a qualified organization.

Recapture is also required in any case in which the qualified organization has not taken substantial physical possession of the property and used it in a way related to its purpose during the period beginning on the date of the initial fractional contribution and ending on the earlier of:

- The date that is 10 years after the date of the initial contribution, or

- The date of your death.

Additional tax. If you must recapture your deduction, you must also pay interest and an additional tax equal to 10% of the amount recaptured.

Qualified Conservation Contribution

A qualified conservation contribution is a contribution of a qualified real property interest to a qualified organization to be used only for conservation purposes.

Qualified organization. For purposes of a qualified conservation contribution, a qualified organization is:

- A governmental unit,

- A publicly supported charitable, religious, scientific, literary, educational, etc., organization, or

- An organization that is controlled by, and operated for the exclusive benefit of, a governmental unit or a publicly supported charity.

The organization also must have a commitment to the conservation purposes of the donation and must have the resources to enforce the restrictions.

Qualified real property interest. This is any of the following interests in real property.

1. Your entire interest in real estate other than a mineral interest (subsurface oil, gas, or other minerals, and the right of access to these minerals).

2. A remainder interest.

3. A restriction (granted in perpetuity) on the use that may be made of the real property.

Conservation purposes. Your contribution must be made only for one of the following conservation purposes.

- Preserving land areas for outdoor recreation by, or for the education of, the general public.

- Protecting a relatively natural habitat of fish, wildlife, or plants, or a similar ecosystem.

- Preserving open space, including farmland and forest land, if it yields a significant public benefit. It must be either for the scenic enjoyment of the general public or under a clearly defined federal, state, or local governmental conservation policy.

- Preserving a historically important land area or a certified historic structure.

Building in registered historic district. If a building in a registered historic district is a certified historic structure, a contribution of a qualified real property interest that is an easement or other restriction on the exterior of the building is deductible only if it meets all of the following three conditions.

1. The restriction must preserve the entire exterior of the building (including its front, sides, rear, and height) and must prohibit any change to the exterior of the building that is inconsistent with its historical character.

2. You and the organization receiving the contribution must enter into a written agreement certifying, under penalty of perjury, that the organization:

   a. Is a qualified organization with a purpose of environmental protection, land conservation, open space preservation, or historic preservation, and

   b. Has the resources to manage and enforce the restriction and a commitment to do so.

3. You must include with your return:

   a. A qualified appraisal,

   b. Photographs of the building’s entire exterior, and

   c. A description of all restrictions on development of the building, such as zoning laws and restrictive covenants.

If you claimed the rehabilitation credit on Form 3468 for the building for any of the 5 years before the year of the contribution, your deduction is reduced. See section 170(f)(14) of the Internal Revenue Code.

If you claim a deduction of more than $10,000, your deduction will not be allowed unless you pay a $500 filing fee. See Form 8283-V, Payment Voucher for Filing Fee Under Section 170(f)(13), and its instructions.

More information. For information about determining the fair market value of qualified conservation contributions, see Publication 561. For information about the limits that apply to deductions for this type of contribution, see Limits on Deductions, later. For more information about qualified conservation contributions, see section 1.170A-14 of the regulations.
Future Interest in Tangible Personal Property

You may be able to deduct the value of a charitable contribution of a future interest in tangible personal property only after all intervening interests in and to the rights of actual possession or enjoyment of the property have either expired or been turned over to someone other than yourself, a related person, or a related organization. But see Fractional Interest in Tangible Personal Property, earlier, and Tangible personal property put to unrelated use, later.

Related persons include your spouse, children, grandchildren, brothers, sisters, and parents. Related organizations may include a partnership or corporation that you have an interest in, or an estate or trust that you have a connection with.

Tangible personal property. This is any property, other than land or buildings, that can be seen or touched. It includes furniture, books, jewelry, paintings, and cars.

Future interest. This is any interest that is to begin at some future time, regardless of whether it is designated as a future interest under state law.

Example. You own an antique car that you contribute to a museum. You give up ownership, but retain the right to keep the car in your garage with your personal collection. If you keep an interest in the property, you cannot deduct the contribution. If you turn the car over to the museum in a later year, giving up all rights to its possession, and enjoyment, you can take a deduction for the contribution in that later year.

Inventory

If you contribute inventory (property that you sell or use) to a museum, you give up ownership, but retain the right to sell or use the property in your business. If you later sell the property, you deduct the fair market value of the inventory.

If the property is valuable because it is old or out of style, or no longer useful, the value of the property will be lower than the purchase price. However, you can take a charitable contribution deduction for the fair market value of the property, other than land or buildings, that can be seen or touched. It includes furniture, books, jewelry, paintings, and cars.

Determining Fair Market Value

This section discusses general guidelines for determining the fair market value of various types of donated property. Publication 561 contains a more complete discussion.

Fair market value is the price at which property would change hands between a willing buyer and a willing seller, neither having to buy or sell, and both having reasonable knowledge of all the relevant facts.

Used clothing. The fair market value of used clothing and other personal items is usually far less than the price you paid for them. There are no fixed formulas or methods for finding the value of items of clothing.

You should claim as the value the price that buyers of used items actually pay in used clothing stores, such as consignment or thrift shops.

Also see Clothing and Household Items, earlier.

Household items. The fair market value of used household items, such as furniture, appliances, and linens, is usually much lower than the price paid when new. These items may have little or no market value because they are in a worn condition, out of style, or no longer useful. For these reasons, formulas (such as using a percentage of the cost to buy a new replacement item) are not acceptable in determining value.

You should support your valuation with photographs, canceled checks, receipts from your purchase of the items, or other evidence. Magazines or newspaper articles and photographs that describe the items and statements by the recipients of the items are also useful. Do not include any of this evidence with your tax return.

If the property is valuable because it is old or unique, see the discussion under Paintings, Ariques, and Other Objects of Art in Publication 561. Also see Clothing and Household Items, earlier.

Cars, boats, and airplanes. If you contribute a car, boat, or airplane to a charitable organization, you must determine its fair market value.

For a car, boat, or airplane to qualify, it must be used regularly in your business and be in good condition. If the car, boat, or airplane is used regularly in your business, you can claim a charitable contribution deduction for the fair market value of the property. The fair market value is the price at which property would change hands between a willing buyer and a willing seller, neither having to buy or sell, and both having reasonable knowledge of all the relevant facts.

You should support your valuation with photographs, canceled checks, receipts from your purchase of the items, or other evidence. Magazines or newspaper articles and photographs that describe the items and statements by the recipients of the items are also useful. Do not include any of this evidence with your tax return.

If the property is valuable because it is old or unique, see the discussion under Paintings, Ariques, and Other Objects of Art in Publication 561. Also see Clothing and Household Items, earlier.

Carts. Certain commercial firms and trade organizations publish used car pricing guides, commonly called “blue books,” containing complete dealer sales prices or dealer average prices for recent model years. The guides may be published monthly or seasonally, and for different regions of the country. These guides also provide estimates for adjusting for unusual equipment, unusual mileage, and physical condition. The prices are not “official” and these publica- tions are not considered an appraisal of any specific donated property. But they do provide clues for making an appraisal and suggest relative prices for comparison with current sales and offerings in your area.

These publications are sometimes available from public libraries, or from the loan officer at a bank, credit union, or finance company. You can also find used car pricing information on the Internet.

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After the legal life of the patent or other intellectual property ends or after the 10th anniversary of the donation, no additional deduction is allowed. The additional deductions cannot be taken for patents or other intellectual property donated to certain private foundations.

Reporting requirements. You are required to inform the organization at the time of the donation of the amount you intend to treat the donation as a contribution subject to the provisions discussed above.

The organization is required to file an information return showing the income from the property, with a copy to you. This is done on Form 8899, Notice of Income From Donated Intellectual Property.
To find the fair market value of a donated car, use the price listed in a used car guide for a privately sold car, not the dealer retail value. However, the fair market value may be less than that amount if the car has engine trouble, body damage, high mileage, or any type of excessive wear. The fair market value of a donated car is the same as the price listed in a used car guide for a private party sale only if the guide lists a sales price for a car that is the same make, model, and year, sold in the same area, in the same condition, with the same or similar options or accessories, with the same or similar warranties as the donated car.

Example. You donate a used car in poor condition to a local high school for use by students studying car repair. A used car guide shows the dealer retail value for this type of car in poor condition is $1,600. However, the guide shows the price for a private party sale of the car is only $750. The fair market value of the car is considered to be $750.

Large quantities. If you contribute a large number of the same item, fair market value is the price at which comparable numbers of the item are being sold.

Example. You purchase 500 bibles for $1,000. The person who sells them to you says the retail value of these bibles is $3,000. If you contribute the bibles to a qualified organization, you can claim a deduction only for the price at which similar numbers of the same bibles are currently being sold. Your charitable contribution is $1,000, unless you can show that similar numbers of that bible were selling at a different price at the time of the contribution.

Giving Property That Has Decreased in Value

If you contribute property with a fair market value that is less than your basis in it, your deduction is limited to your basis. You cannot claim a deduction for the difference between the property’s basis and its fair market value.

Your basis in property is generally what you paid for it. If you need more information about basis, get Publication 551, Basis of Assets. You may want to get Publication 551 if you contribute property that you:

• Received as a gift or inheritance,
• Used in a trade, business, or activity connected with profit, or
• Claimed a casualty loss deduction for.

Common examples of property that decreases in value include clothing, furniture, appliances, and cars.

Giving Property That Has Increased in Value

If you contribute property with a fair market value that is more than your basis in it, you may have to reduce the fair market value by the amount of appreciation (increase in value) when you figure your deduction.

Your basis in property is generally what you paid for it. If you need more information about basis, get Publication 551.

Different rules apply to figuring your deduction, depending on whether the property is:

• Ordinary income property, or
• Capital gain property.

Ordinary Income Property

Property is ordinary income property if it is sold at fair market value on the date it was contributed would have resulted in ordinary income or in short-term capital gain. Examples of ordinary income property are inventory, works of art created by the donor, manuscripts prepared by the donor, and capital assets (defined later, under Capital Gain Property) held 1 year or less.

Property used in a trade or business.

Property used in a trade or business is considered income property to the extent that any gain that would have been treated as ordinary income because of depreciation had the property been sold at its fair market value at the time it was contributed. See chapter 3 of Publication 544, Sales and Other Dispositions of Assets, for the kinds of property to which this rule applies.

Amount of deduction.

The amount you can deduct for a contribution of ordinary income property is its fair market value minus the amount that would be ordinary income or short-term capital gain if you sold the property for its fair market value. Generally, this rule limits the deduction to your basis in the property.

Example. You donate stock that you held for 5 months to your church. The fair market value of the stock on the day you donate it is $1,000, but you paid only $800 (your basis). Because the $200 of appreciation would be short-term capital gain if you sold the stock, your deduction is limited to $800 (fair market value minus the appreciation).

Exception. Do not reduce your charitable contribution if you include the ordinary or capital gain income in your gross income in the same year as the contribution. See Ordinary or capital gain income included in gross income under Capital Gain Property, next, if you need more information.

Capital Gain Property

Property is capital gain property if its sale at fair market value on the date of the contribution would have resulted in long-term capital gain. Capital gain property includes capital assets held more than 1 year.

Capital assets.

Capital assets include most items of property that you own and use for personal, family, or household purposes or investment. Examples are capital assets are stocks, bonds, jewelry, coin or stamp collections, and cars or furniture used for personal purposes.

For purposes of figuring your charitable contribution, capital assets also include certain real property and depreciable property used in your trade or business and, generally, held more than 1 year. (You may have to treat this property as partly ordinary income property and partly capital gain property.)

Real property. Real property is land and generally anything that is built on, growing on, or attached to land.

Depreciable property. Depreciable property is property used in business or held for the production of income and for which a depreciation deduction is allowed.

For more information about what is a capital asset, see chapter 2 of Publication 544.

Amount of deduction — general rule.

When figuring your deduction for a gift of capital gain property, you generally can use the fair market value of the gift.

Exceptions. However, in certain situations, you must reduce the fair market value by any amount that would have been long-term capital gain if you had sold the property for its fair market value. Generally, this means reducing the fair market value to the property’s cost or other basis. You must do this if:

1. The property (other than qualified appreciated property) is contributed to certain private nonoperating foundations,
2. You choose the 50% limit instead of the special 30% limit for capital gain property, discussed later,
3. The contributed property is qualified intellectual property (as defined earlier under Patents and Other Intellectual Property),
4. The contributed property is certain taxidermy property as explained earlier, or
5. The contributed property is tangible personal property (defined later) that:
   a. is put to an unrelated use (defined later) by the charity, or
   b. has a claimed value of more than $5,000.

Contributions to private nonoperating foundations. The reduced deduction applies to contributions to all private nonoperating foundations other than those qualifying for the 50% limit, discussed later.

However, the reduced deduction does not apply to contributions of qualified appreciated stock. Qualified appreciated stock is any stock in a corporation that is capital gain property and for which market quotations are readily available on an established securities market on the day of the contribution. But stock in a corporation does not count as qualified appreciated stock to the extent you and your family contributed more than 10% of the value of all the outstanding stock in the corporation.

Tangible personal property put to unrelated use. The term “tangible personal property” means any property, other than land or buildings, that can be seen or touched. It includes furniture, books, jewelry, paintings, and cars.

Unrelated use. The term “unrelated use” means a use that is unrelated to the exempt
Food Inventory
Special rules apply to certain donations of food inventory to a qualified organization. These rules apply if all the following conditions are met.

1. You made a contribution of apparently wholesome food from your trade or business, including food that is apparently wholesome food intended for human consumption that meets all quality and labeling standards imposed by federal, state, and local laws and regulations even though the food may not be readily marketable due to appearance, age, freshness, grade, size, surplus, or other conditions.

2. The food is to be used only for the care of the ill, the needy, or infants.

3. The use of the food is related to the organization’s exempt purpose or function.

4. The organization does not transfer the food for money, other property, or services.

5. You receive a written statement from the organization stating it will comply with requirements (2), (3), and (4).

6. The organization is not a private nonoperating foundation.

7. The food satisfies any applicable requirements of the Federal Food, Drug, and Cosmetic Act and regulations on the date of transfer and for the previous 180 days.

If all the conditions above are met, use the following worksheet to figure your deduction.

Worksheet 1. Donations of Food Inventory
(See separate worksheet instructions)
(Keep for your records)

1. Enter fair market value of the donated food

2. Enter basis of the donated food

3. Subtract line 2 from line 1. If the result is less than zero, skip lines 4 through 6 and enter the amount from line 1 on line 7.

4. Enter one-half of line 3.

5. Subtract line 4 from line 1.

6. Multiply line 2 by 2.0.

7. Compare line 5 and line 6. Enter the smaller amount.

8. Enter 10% of your total net income for the year from all trades or businesses from which food inventory was donated.

9. Compare line 7 and line 8. Enter the smaller amount.

This is your charitable contribution deduction for the food.

Bargain Sales
A bargain sale of property to a qualified organization (a sale or exchange for less than the property’s fair market value) is partly a charitable contribution and partly a sale or exchange.

Part that is a sale or exchange. The part of the bargain sale that is a sale or exchange may result in a taxable gain. For more information on determining the amount of any taxable gain, see Bargain sales to charity in chapter 1 of Publication 564.

Part that is a charitable contribution. Figure the amount of your charitable contribution in three steps.

Step 1. Subtract the amount you received for the property from the property’s fair market value at the time of sale. This gives you the fair market value of the contributed part.

Step 2. Find the adjusted basis of the contributed part. It equals:

\[
\text{Adjusted basis of entire property} \times \frac{\text{Fair market value of contributed part}}{\text{Fair market value of entire property}}
\]

Step 3. Determine whether the amount of your charitable contribution is the fair market value of the contributed part (which you found in Step 1) or the adjusted basis of the contributed part (which you found in Step 2). Generally, if the property sold was capital gain property, your charitable contribution is the fair market value of the contributed part. If it was ordinary income property, your charitable contribution is the adjusted basis of the contributed part. See the ordinary income property and capital gain property rules (discussed earlier) for more information.

Example. You sell ordinary income property with a fair market value of $10,000 to a church for $2,000. Your basis is $4,000 and your adjusted gross income is $20,000. You make no other contributions during the year. The fair market value of the contributed part of the property is $8,000 ($10,000 − $2,000). The adjusted basis of the contributed part is $3,200 ($4,000 × ($8,000 − $10,000)). Because the property is ordinary income property, your charitable contribution deduction is limited to the adjusted basis of the contributed part. You can deduct $3,200.
When To Deduct

You can deduct your contributions only in the year you actually make them in cash or other property (or in a succeeding carryover year, as explained under How To Figure Your Deduction When Limits Apply, later). This applies whether you use the cash or an accrual method of accounting.

Time of making contribution. Usually, you make a contribution at the time of its unconditional delivery.

Checks. A check that you mail to a charity is considered delivered on the date you mail it.

Credit card. Contributions charged on your bank credit card are deductible in the year you make the charge.

Pay-by-phone account. If you use a pay-by-phone account, the date you make a contribution is the date the financial institution pays the amount. This date should be shown on the statement the financial institution sends to you.

Stock certificate. The gift to a charity of a properly endorsed stock certificate is completed on the date of mailing or other delivery to the charity or to the charity’s agent. However, if you give a stock certificate to your agent or to the issuing corporation for transfer to the name of the charity, your gift is not completed until the date the stock is transferred on the books of the corporation.

Promissory note. If you issue and deliver a promissory note to a charitable organization as a contribution, it is not a contribution until you make the note payments.

Option. If you grant an option to buy real property at a bargain price to a charitable organization, you cannot take a deduction until the organization exercises the option.

Borrowed funds. If you make a contribution with borrowed funds, you can deduct the contribution in the year you make it, regardless of when you repay the loan.

Limits on Deductions

For 2009, the total of your charitable contributions deduction and certain other itemized deductions may be limited if your adjusted gross income is more than $166,800 ($83,400 if you are married filing separately). This is in addition to the other limits described here. See the instructions for Schedule A (Form 1040) for more information about this limit.

If your contributions for the year are 20% or less of your adjusted gross income, you do not need to read the rest of this section. The limits discussed in the rest of this section do not apply to you.

The amount of your contribution for charitable contributions is limited to 50% of your adjusted gross income, and may be limited to 30% or 20% of your adjusted gross income, depending on the type of property you give and the type of organization you give it to. A different limit applies to qualified conservation contributions. These limits are described in detail in this section.

Your adjusted gross income is the amount on Form 1040, line 38.

If your contributions are more than any of the limits that apply, see Carrying Over Your Deduction When Limits Apply, later.

Out-of-pocket expenses. Amounts you spend performing services for a charitable organization, which qualify as charitable contributions, are subject to the limit of the organization.

For example, the 50% limit applies to amounts you spend on behalf of a church, a 50% limit organization. These amounts are considered a contribution to a qualified organization.

50% Limit

The 50% limit applies to the total of all charitable contributions you make during the year. This means that your deduction for charitable contributions cannot be more than 50% of your adjusted gross income for the year. But there is a higher limit, discussed later, for certain qualified conservation contributions.

Only limit for 50% organizations. The 50% limit is the only limit that applies to gifts to organizations listed below under 50% Limit Organizations. But there is one exception.

50% Limit Organizations

You can ask any organization whether it is a 50% limit organization, and most will be able to tell you. Or you may check IRS Publication 78 (described earlier).

Only the following types of organizations are 50% limit organizations:

1. Churches and conventions or associations of churches.
2. Educational organizations with a regular faculty and curriculum that normally have a regularly enrolled student body attending classes on site.
3. Hospitals and certain medical research organizations associated with these hospitals.
4. Organizations that are operated only to receive, hold, invest, and administer property and to make expenditures to or for the benefit of state and municipal colleges and universities and that normally receive substantial support from the United States or any state or their political subdivisions, or from the general public.
5. The United States or any state, the District of Columbia, a U.S. possession (including Puerto Rico), a political subdivision of a state or U.S. possession, or an Indian tribal government or any of its subdivisions that perform substantial government functions.
6. Corporations, trusts, or community chests, funds, or foundations organized and operated only for charitable, religious, educational, scientific, or literary purposes, or to prevent cruelty to children or animals, or to foster certain national or international amateur sports competitions. These organizations must be “publicly supported,” which means they normally must receive a substantial part of their support, other than income, from their exempt activities, directly from or indirect contributions from the general public or from governmental units.
7. Organizations that may not qualify as “publicly supported” under (6) that meet other tests showing they respond to the needs of the general public, not a limited number of donors or other persons. They must normally receive more than one-third of their support either from organizations described (1) through (6), or from persons other than “disqualified persons.”
8. Most organizations operated or controlled by, and operated for the benefit of, those organizations described in (1) through (7).

9. Private operating foundation.

10. Private nonoperating foundations that make qualifying distributions of 100% of contributions within 2½ months following the year they receive the contribution. A deduction for charitable contributions to any of these private nonoperating foundations must be supported by evidence from the foundation confirming that it made the qualifying distributions timely. Attach a copy of this supporting data to your tax return.

11. A private foundation whose contributions are pooled into a common fund, if the foundation would be described in (8) above but for the right of substantial contributors to name the recipients of the contributions from the fund. The foundation must distribute the common fund’s income within 2½ months following the tax year in which it was realized and must distribute the corpus not later than 1 year after the donor’s death (or after the death of the donor’s surviving spouse if the spouse can name the recipients of the corpus).

### 30% Limit

A 30% limit applies to the following gifts.

- Gifts to all qualified organizations other than 50% limit organizations. This includes gifts to veterans’ organizations, fraternal societies, nonprofit cemeteries, and certain private nonoperating foundations.
- Gifts for the use of any organization.

However, if these gifts are of capital gain property, they are subject to the 20% limit, described later, rather than the 30% limit.

#### Student Living with You

Amounts you spend on behalf of a student living with you are subject to the 30% limit. These amounts are considered a contribution for the use of a qualified organization. See Expenses Paid for Student Living With You, earlier.

### Special 30% Limit for Capital Gain Property

A special 30% limit applies to gifts of capital gain property to 50% limit organizations. (For gifts of capital gain property to other organizations, see 20% Limit, next.) However, the special 30% limit does not apply when you choose to reduce the fair market value of the property by the amount that would have been long-term capital gain if you had sold the property. Instead, only the 50% limit applies. See Capital Gain Property, earlier, and Capital Gain Property Election Under How To Figure Your Deduction When Limits Apply, later.

Also, the special 30% limit does not apply to qualified conservation contributions, discussed later.

#### Two separate 30% limits.

This special 30% limit for capital gain property is separate from the other 30% limit. Therefore, the deduction of a contribution subject to one 30% limit does not reduce the amount you can deduct for contributions subject to the other 30% limit. However, the total you deduct cannot be more than 50% of your adjusted gross income.

**Example.** Your adjusted gross income is $50,000. During the year, you gave capital gain property with a fair market value of $15,000 to a 50% limit organization. You do not choose to reduce the property’s fair market value by its appreciation in value. You also gave $10,000 cash to a qualified organization that is not a 50% limit organization. The $15,000 gift of property is subject to the special 30% limit. The $10,000 cash gift is subject to the other 30% limit. Both gifts are fully deductible because neither is more than the 30% limit that applies ($15,000 in each case) and together they are not more than the 50% limit ($25,000).

### 20% Limit

The 20% limit applies to all gifts of capital gain property to or for the use of qualified organizations (other than gifts of capital gain property to 50% limit organizations).

### Special 50% Limit for Qualified Conservation Contributions

Your deduction for qualified conservation contributions (QCCs) is limited to 50% of your adjusted gross income minus your deduction for all other charitable contributions. You can carry over any contributions you are not able to deduct for 2009 because of this limit. See Carryovers, later.

100% limit for QCCs of farmers and ranchers. If you are a qualified farmer or rancher, your deduction for QCCs is limited to 100%, rather than 50%, of your adjusted gross income minus your deduction for all other charitable contributions. However, if the donated property is used in agriculture or livestock production (or is available for such production), the contribution must be subject to a restriction that the property remain available for such production. If not, the limit is 50%.

Qualified farmer or rancher. You are a qualified farmer or rancher if your gross income from the trade or business of farming is more than 50% of your gross income for the year.

### How To Figure Your Deduction When Limits Apply

If your contributions are subject to more than one of the limits just discussed, you can deduct them as follows.

1. Contributions subject only to the 50% limit, up to 50% of your adjusted gross income.
2. Contributions subject to the 30% limit, up to the lesser of:
   a. 30% of adjusted gross income, or
   b. 50% of adjusted gross income minus your contributions to 50% limit organizations, including contributions of capital gain property subject to the special 30% limit.
3. Contributions of capital gain property subject to the special 30% limit, up to the lesser of:
   a. 30% of adjusted gross income, or
   b. 50% of adjusted gross income minus your contributions to 50% limit organizations.
4. Contributions subject to the 20% limit, up to the lesser of:
   a. 20% of adjusted gross income, or
   b. 30% of adjusted gross income minus your contributions subject to the 20% limit, or
   c. 30% of adjusted gross income minus your contributions to 50% limit organizations.
5. Qualified conservation contributions (QCCs) subject to the special 50% limit, up to 50% of adjusted gross income minus any contributions in (1) through (4).
6. QCCs subject to the 100% limit for farmers and ranchers, up to 100% of adjusted gross income minus any contributions in (1) through (5) above.

If more than one of the limits described above limit your deduction for charitable contributions, you may want to use Worksheet 2 on page 13 to figure your deduction and your carryover.

**Example.** Your adjusted gross income is $50,000. In March, you gave your church $2,000 cash and land with a fair market value of $28,000 and a basis of $22,000. You held the land for investment purposes. You do not choose to reduce the fair market value of the land by the appreciation in value. You also gave $5,000 cash to a private foundation to which the 30% limit applies. The $2,000 cash donated to the church is considered first and is fully deductible. Your contribution to the private foundation is considered next. Because your contributions to 50% limit organizations ($2,000 + $28,000) are more than $25,000 (50% of $50,000), your contribution to the private foundation is not deductible for the year. It can be carried over to later years. See Carryovers, later. The gift of land is considered next. Your deduction for the land is limited to $15,000 (30% × $50,000). The unused part of the gift of land ($15,000) can be carried over. For this year, your deduction is limited to $17,000 ($2,000 + $15,000).

A Fill-In Worksheet 2 on page 16 shows this computation in detail.

### Capital gain property election

You may choose the 50% limit for gifts of capital gain property to 50% limit organizations instead of
Worksheet 2. Applying the Deduction Limits

If the result on any line is less than zero, enter zero. For other instructions, see page 17.

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Formulas and Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Enter any qualified conservation contributions (QCCs).</td>
<td>1. If you are a qualified farmer or rancher, enter any QCCs eligible for the 100% limit.</td>
</tr>
<tr>
<td>2</td>
<td>Enter any QCCs not entered on line 1. Do not include this amount on line 3, 4, 5, 6, or 8.</td>
<td></td>
</tr>
</tbody>
</table>

**Step 2. List your other charitable contributions made during the year.**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Formulas and Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Enter your contributions to 50% limit organizations. (Include contributions of capital gain property if you reduced the property’s fair market value. Do not include contributions of capital gain property deducted at fair market value.) Do not include any contributions you entered on line 1 or 2.</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value.</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Enter your contributions (other than of capital gain property) to qualified organizations that are not 50% limit organizations.</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Enter your contributions “for the use of” any qualified organization. (But do not enter here any amount that must be entered on line 8.)</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Add lines 5 and 6.</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 3 or 4.)</td>
<td></td>
</tr>
</tbody>
</table>

**Step 3. Figure your deduction for the year and your carryover to the next year.**

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Formulas and Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>9</td>
<td>Enter your adjusted gross income.</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Multiply line 9 by 0.5. This is your 50% limit.</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Enter the smaller of line 3 or line 10.</td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>Subtract line 11 from line 3.</td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Subtract line 11 from line 10.</td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>Add lines 3 and 4.</td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Multiply line 9 by 0.3. This is your 30% limit.</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>Subtract line 14 from line 10.</td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>Enter the smallest of line 7, 15, or 16.</td>
<td></td>
</tr>
<tr>
<td>18</td>
<td>Subtract line 17 from line 7.</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>Subtract line 17 from line 15.</td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Enter the smallest of line 4, 13, or 15.</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>Subtract line 20 from line 4.</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Subtract line 17 from line 16.</td>
<td></td>
</tr>
<tr>
<td>23</td>
<td>Subtract line 20 from line 15.</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>Multiply line 9 by 0.2. This is your 20% limit.</td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>Enter the smallest of line 8, 19, 22, 23, or 24.</td>
<td></td>
</tr>
<tr>
<td>26</td>
<td>Subtract line 25 from line 8.</td>
<td></td>
</tr>
<tr>
<td>27</td>
<td>Add lines 11, 17, 20, and 25.</td>
<td></td>
</tr>
<tr>
<td>28</td>
<td>Subtract line 27 from line 10.</td>
<td></td>
</tr>
<tr>
<td>29</td>
<td>Enter the smaller of line 2 or line 28.</td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Subtract line 29 from line 2.</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Subtract line 27 from line 9.</td>
<td></td>
</tr>
<tr>
<td>32</td>
<td>Enter the smaller of line 1 or line 31.</td>
<td></td>
</tr>
<tr>
<td>33</td>
<td>Add lines 27, 29, and 32. Enter the total here and on Schedule A (Form 1040), line 16 or line 17, whichever is appropriate.</td>
<td></td>
</tr>
<tr>
<td>34</td>
<td>Subtract line 32 from line 1.</td>
<td></td>
</tr>
<tr>
<td>35</td>
<td>Add lines 12, 18, 21, 26, 30, and 34. Carry this amount forward to Schedule A (Form 1040) next year.</td>
<td></td>
</tr>
</tbody>
</table>

**Contributions to 50% limit organizations**

| 11. | Enter the smaller of line 3 or line 10. |
| 12. | Subtract line 11 from line 3. |

**Contributions not to 50% limit organizations**

| 15. | Multiply line 9 by 0.3. This is your 30% limit. |
| 17. | Enter the smallest of line 7, 15, or 16. |
| 18. | Subtract line 17 from line 7. |
| 19. | Subtract line 17 from line 15. |

**Contributions of capital gain property to 50% limit organizations**

| 20. | Enter the smallest of line 4, 13, or 15. |
| 22. | Subtract line 17 from line 16. |
| 23. | Subtract line 20 from line 15. |

**Other contributions**

| 24. | Multiply line 9 by 0.2. This is your 20% limit. |
| 25. | Enter the smallest of line 8, 19, 22, 23, or 24. |
| 27. | Add lines 11, 17, 20, and 25. |
| 28. | Subtract line 27 from line 10. |
| 29. | Enter the smaller of line 2 or line 28. |
| 30. | Subtract line 29 from line 2. |
| 31. | Subtract line 27 from line 9. |
| 32. | Enter the smaller of line 1 or line 31. |
| 33. | Add lines 27, 29, and 32. Enter the total here and on Schedule A (Form 1040), line 16 or line 17, whichever is appropriate. |
| 34. | Subtract line 32 from line 1. |
| 35. | Add lines 12, 18, 21, 26, 30, and 34. Carry this amount forward to Schedule A (Form 1040) next year. |

**Carryover**

| 9    | Enter your adjusted gross income. |
| 10   | Multiply line 9 by 0.5. This is your 50% limit. |
Filled-in Worksheet 2. Applying the Deduction Limits

If the result on any line is less than zero, enter zero. For other instructions, see page 17.

Keep for your records

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Enter any qualified conservation contributions (QCCs).</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>If you are a qualified farmer or rancher, enter any QCCs eligible for the 100% limit. Do not include any contributions you entered on line 1 or 2.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>Enter your contributions to 50% limit organizations. (Include contributions of capital gain property if you reduced the property's fair market value. Do not include contributions of capital gain property deducted at fair market value.) Do not include any contributions you entered on line 1 or 2.</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Enter your contributions (other than capital gain property) to qualified organizations that are not 50% limit organizations.</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Enter your contributions “for the use of” any qualified organization. (But do not enter here any amount that must be entered on line 6.)</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Add lines 5 and 6.</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 3 or 4.)</td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Enter your adjusted gross income.</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Multiply line 9 by 0.5. This is your 50% limit.</td>
<td>50,000</td>
</tr>
<tr>
<td>10.</td>
<td>Multiply line 9 by 0.3. This is your 30% limit.</td>
<td>25,000</td>
</tr>
<tr>
<td>11.</td>
<td>Enter the smaller of line 3 or line 10.</td>
<td></td>
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<tr>
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<td>Subtract line 15 from line 17.</td>
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<td></td>
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<tr>
<td>25.</td>
<td>Subtract line 24 from line 8.</td>
<td></td>
</tr>
<tr>
<td>27.</td>
<td>Subtract line 26 from line 8.</td>
<td></td>
</tr>
<tr>
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<td></td>
</tr>
<tr>
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<td>Subtract line 28 from line 8.</td>
<td></td>
</tr>
<tr>
<td>30.</td>
<td>Subtract line 29 from line 2.</td>
<td></td>
</tr>
<tr>
<td>31.</td>
<td>Subtract line 30 from line 1.</td>
<td></td>
</tr>
<tr>
<td>32.</td>
<td>Subtract line 31 from line 9.</td>
<td></td>
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<tr>
<td>33.</td>
<td>Subtract line 32 from line 1.</td>
<td></td>
</tr>
<tr>
<td>34.</td>
<td>Add lines 12, 18, 21, 26, 30, and 34. Carry this amount forward to Schedule A (Form 1040) next year.</td>
<td></td>
</tr>
<tr>
<td>35.</td>
<td>Add lines 12, 18, 21, 26, 30, and 34. Carry this amount forward to Schedule A (Form 1040) next year.</td>
<td></td>
</tr>
</tbody>
</table>
the 30% limit that would otherwise apply. If you make this choice, you must reduce the fair market value of the property contributed by the appreciation in value that would have been long-term capital gain if the property had been sold.

This choice applies to all capital gain contributions to 50% limit organizations during a tax year. It also applies to carryovers of this kind of contribution from an earlier tax year. For details, see Carryover of capital gain property, later.

You must make the choice on your original return or on an amended return filed by the due date for filing the original return.

Example. In the previous example, if you choose to have the 50% limit apply to the land (the 30% capital gain property) given to your church, you must reduce the fair market value of the property by the appreciation in value. Therefore, the amount of your charitable contribution for the land would be its basis to you of $22,000. You add this amount to the $2,000 cash contributed to the church. You can now deduct $1,000 of the amount donated to the private foundation because your contributions to 50% limit organizations ($2,000 + $22,000) are $1,000 less than the 50% of-adjusted-gross-income limit. Your total deduction for the year is $25,000 ($2,000 cash to your church, $22,000 for property donated to your church, and $1,000 cash to the private foundation). You can carry over to later years the part of your contribution to the private foundation that you could not deduct ($4,000).

**Instructions for Worksheet 2**

You can use Worksheet 2 if you made charitable contributions during the year, and one or more of the limits described in this publication under Limits on Deductions apply to you. You cannot use this worksheet if you have a carryover of a charitable contribution from an earlier year. If you have a carryover from an earlier year, see Carryovers, next.

The following list gives instructions for completing the worksheet.

- The terms used in the worksheet are explained earlier in this publication.
- If the result on any line is less than zero, enter zero.
- For contributions of property, enter the property's fair market value unless you elected (or were required) to reduce the fair market value as explained under Giving Property That Has Increased in Value. In that case, enter the reduced amount.

**Carryovers**

You can carry over your contributions that you are not able to deduct in the current year because they exceed your adjusted-gross-income limits. You can deduct the excess in each of the next 5 years until it is used up, but not beyond that time. Your total contributions deduction for the year to which you carry your contributions cannot exceed 50% of your adjusted gross income for that year.

A carryover of a qualified conservation contribution can be carried forward for 15 years.

Contributions you carry over are subject to the same percentage limits in the year to which they are carried. For example, contributions subject to the 20% limit in the year in which they are made are 20% limit contributions in the year to which they are carried.

For each category of contributions, you deduct carryover contributions only after deducting all allowable contributions in that category for the current year. If you have contributions from 2 or more prior years, use the carryover from the earlier year first.

Note. A carryover of a contribution to a 50% limit organization must be used before contributions in the current year to organizations other than 50% limit organizations. See Example 2 on this page.

**Example 1.** Last year, you made cash contributions of $11,000 to which the 50% limit applies, but because of the limit you deducted only $10,000 and carried over $1,000 to this year. This year, your adjusted gross income is $20,000, and you can deduct $10,000 (50% of $20,000) this year. Consequently, in addition to your contribution of $9,500 for this year, you can deduct $500 of your carryover contribution from last year. You can carry over the $500 balance of your carryover from last year to next year.

**Example 2.** This year, your adjusted gross income is $24,000. You make cash contributions of $6,000 to which the 50% limit applies, and $3,000 to which the 30% limit applies. You have a contribution carryover from last year of $5,000 for capital gain property contributed to a 50% limit organization and subject to the special 30% limit for contributions of capital gain property.

Your contribution deduction for this year is limited to $12,000 (50% of $24,000). Your 50% limit cash contributions of $6,000 are fully deductible.

The deduction for your 30% limit contributions of $3,000 is limited to $1,000. This is the lesser of:

1. $7,200 (30% of $24,000), or
2. $1,000 ($12,000 minus $11,000).

(The $12,000 amount is 50% of $24,000, your adjusted gross income. The $11,000 amount is the sum of your current and carryover contributions to 50% limit organizations, $6,000 + $5,000.)

The deduction for your $5,000 carryover is subject to the special 30% limit for contributions of capital gain property. This means it is limited to the smaller of:

1. $7,200 (your 30% limit), or
2. $6,000 ($12,000, your 50% limit, minus $6,000, the amount of your cash contributions to 50% limit organizations this year).

Since your $5,000 carryover is less than both $7,200 and $6,000, you can deduct it in full.

Your deduction is $12,000 ($6,000 + $1,000 + $5,000). You can carry over the $2,000 balance of your 30% limit contributions for this year to next year.

**Carryover of capital gain property.** If you carry over contributions of capital gain property subject to the special 30% limit and you choose in the next year to use the 50% limit and take appreciation into account, you must refocus the carryover. You reduce the fair market value of the property by the appreciation and reduce that result by the amount actually deducted in the previous year.

**Example.** Last year, your adjusted gross income was $50,000 and you contributed capital gain property valued at $27,000 to a 50% limit organization and did not choose to use the 50% limit. Your basis in the property was $20,000. Your deduction was limited to $15,000 ($30% of $50,000), and you carried over $12,000. This year, your adjusted gross income is $60,000 and you contribute capital gain property valued at $25,000 to a 50% limit organization. Your basis in the property is $24,000 and you choose to use the 50% limit. You must refocus your carryover as if you had taken appreciation into account last year as well as this year. Because the amount of your contribution last year would have been $20,000 (the property's basis) instead of the $15,000 you actually deducted, your refocused carryover is $5,000 ($20,000 − $15,000). Your total deduction this year is $29,000 (your $24,000 current contribution plus your $5,000 carryover).

**Additional rules for carryovers.** Special rules exist for computing carryovers if you:

- Were married in some years but not others,
- Had different spouses in different years,
- Change from a joint return to a separate return in a later year,
- Had a net operating loss,
- Claim the standard deduction in a carryover year, or
- Become a widow or widower.

Because of their complexity and the limited number of taxpayers to whom these additional rules apply, they are not discussed in this publication. If you need to compute a carryover and you are in one of these situations, you may want to consult with a tax practitioner.

**Records To Keep**

You must keep records to prove the amount of the contributions you make during the year. The kind of records you must keep depends on the amount of your contributions and whether they are:

- Cash contributions,
- Noncash contributions, or
- Out-of-pocket expenses when donating your services.

Note. An organization generally must give you a written statement if it receives a payment from you that is more than $75 and is partly a...
Contributions From Which You Benefit, your appreciation. Your records should also in-

Amount of contribution. In figuring whether type of security, and whether it is regularly

Contributions of $250 or More Additional records.

More

Payroll deductions. You must keep: filing the return. 2. The date and location of the charitable

Giving Property That Has

Acknowledgment. The acknowledgment must meet these tests.

Noncash Contributions

For a contribution not made in cash, the records you must keep depend on whether your deduc-

1. Less than $250,

2. At least $250 but not more than $500,

3. Over $500 but not more than $5,000, or

4. Over $5,000.

Amount of deduction. In figuring whether your deduction is $500 or more, combine your claimed deductions for all similar items of prop-

Deductions of Less Than $250

If you make any noncash contribution, you must get and keep a receipt from the charitable organ-

1. The name of the charitable organization,

2. The date and location of the charitable contribution, and

3. A reasonably detailed description of the property.

A letter or other written communication from the charitable organization acknowledging receipt of the contribution and containing the informa-

Additional records. You must also keep reli-

1. The name and address of the organization to which you contributed.

2. The date and location of the contribution.

3. A description of the property in detail rea-

sonable under the circumstances. For a security, keep the name of the issuer, the type of security, and whether it is regularly traded on a stock exchange or in an

4. The fair market value of the property at the time of the contribution and how you fig-

ured the fair market value. If it was deter-

mined by appraisal, you should also keep a copy of the signed appraisal.

5. The cost or other basis of the property if you must reduce its fair market value by appreciation. Your records should also in-

clude the amount of the reduction and how you figured it. If you choose the 50% limit

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contribution and partly for goods or services. (See Contributions From Which You Benefit under Contributions You Can Deduct, earlier.) Keep the statement for your records. It may satisfy all or part of the recordkeeping require-
ments explained in the following discussions.

Cash Contributions

Cash contributions include those paid by cash, check, electronic funds transfer, debit card, credit card, or payroll deduction. You may deduct a contribution, re-

gardless of the amount, unless you keep one of the following.

1. A bank record that shows the name of the qualified organization, the date of the con-

tribution, and the amount of the contribu-

tion. Bank records may include:

a. A canceled check,

b. A bank or credit union statement, or

c. A credit card statement.

2. A receipt (or a letter or other written com-

munication) from the qualified organization acknowledging receipt of the donation and the name of the organization.

3. The payroll deduction records described next.

Payroll deductions. If you make a contribu-

tion by payroll deduction, you must keep:

1. A pay stub, Form W-2, or other document furnished by your employer that shows the date and amount of the contribution, and

2. A pledge card or other document prepared by or for the qualified organization that shows the name of the organization. If your employer withheld $250 or more from a single paycheck, see Contributions of $250 or More, next.

Contributions of $250 or More

You can claim a deduction for a contribution of $250 or more only if you have an acknowledg-

ment of your contribution from the qualified or-

ganization or certain payroll deduction records. If you made more than one contribution of $250 or more, you must have either a separate acknowledgment for each or one acknowledg-

ment that lists each contribution and the date of each contribution and shows your total contribu-

tions.

Amount of contribution. In figuring whether your contribution is $250 or more, do not com-

bine separate contributions. For example, if you gave your church $25 each week, your weekly payments do not have to be combined. Each payment is a separate contribution.

If contributions are made by payroll deduc-

tion, the deduction from each paycheck is treated as a separate contribution.

If you made a payment that is partly for goods and services, as described earlier under Contributions From Which You Benefit, your contribution is the amount of the payment that is more than the value of the goods and services.

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instead of the special 30% limit on certain capital gain property (discussed under Capital gain property election, earlier), you must keep a record showing the years for which you made the choice, contributions for the current year to which the choice applies, and carryovers from preceding years to which the choice applies.

6. The amount you claim as a deduction for the tax year as a result of the contribution, if you contribute less than your entire inter- est in the property during the tax year. Your records must include the amount you claimed as a deduction in any earlier years for contributions of other interests in this property. They must also include the name and address of each organization to which you contributed the other interests, the place where any such tangible property is located or kept, and the name of any per- son in possession of the property, other than the organization to which you contrib- uted.

7. The terms of any conditions attached to the gift of property.

**Deductions of At Least $250 But Not More Than $500**

If you claim a deduction of at least $250 but not more than $500 for a noncash charitable contribu- tion, you must get and keep an acknowledg- ment of your contribution from the qualified organization. If you made more than one contri- bution of $250 or more, you must have either a separate acknowledgment for each or one ac- knowledgment that shows your total contribu- tions.

The acknowledgment must contain the infor- mation in (1) through (3) listed under De- ductions of Less Than $250, earlier, and your written records must include the information listed in that discussion under Additional rec- ords.

The acknowledgment must also meet these tests.

1. It must be written.
2. It must include:
   a. A description (but not necessarily the value) of any property you contributed,
   b. Whether the qualified organization gave you any goods or services as a result of your contribution (other than certain to-

ken items and membership benefits), and
   c. A description and good faith estimate of the value of any goods or services de- scribed in (b). If the only benefit you received was an intangible religious benefit (such as admission to a relig- ious ceremony) that generally is not sold in a commercial transaction outside the donative context, the ac-

knowledgment must say so and does not need to describe or estimate the value of the benefit.

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.

**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 acknowledgment and written records described under Deductions of At Least $250 But Not More Than $500. Your records must also include:

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

change.
- 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 adjust-

ments 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. This requirement, however, does not apply to publicly traded securities.
- If you are not able to provide information on either the date you got the property or the cost basis of the property and you have a reasonable cause for not being able to provide this informa-

tion, attach a statement of explanation to your return.

**Deductions Over $5,000**

If you claim a deduction of over $5,000 for a charitable contribution of one property item or a group of similar property items, you must have the acknowledgment and the written records described under Deductions Over $500 But Not Over $5,000. In figuring whether your deduction is over $5,000, combine your claimed deduc-

tions for all similar items donated to any charita-

ble organization during the year.

Generally, you must also obtain a qualified written appraisal of the donated property from a qualified appraiser. See Deductions of More Than $5,000 in Publication 561 for more infor-

mation.

**Qualified Conservation Contribution**

If the gift was a "qualified conservation contribu-

tion," your records must also include the fair market value of the underlying property before and after the gift and the conservation purpose furthered by the gift.

For more information see Qualified Conser-

vation Contribution, earlier, and in Publication 561.

**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 three rules apply.

1. You must have adequate records to prove the amount of the expenses.
2. You must get an acknowledgment from the qualified organization that contains:
   a. A description of the services you pro-

vided,
   b. A statement of whether or not the or-

ganization provided you any goods or services to reimburse you for the ex-

penses you incurred,
   c. A description and a good faith estimate of the value of any goods or services also be required to fill out parts of Form 8283.

See Noncash contributions, later.

**Cash contributions and out-of-pocket ex-

penses.** Enter your cash contributions, includ-

ing out-of-pocket expenses, on Schedule A (Form 1040), line 16.

**Reporting expenses for student living with-

you.** If you claim amounts paid for a student who lives with you, as described earlier under Expenses Paid for Student Living With You, you must submit with your return:

**How To Report**

Report your charitable contributions on lines 16 through 19 of Schedule A (Form 1040). If you made noncash contributions, you may also be required to fill out parts of Form 8283. See Noncash contributions, later.

Report your charitable contributions on lines 16 through 19 of Schedule A (Form 1040). If you made noncash contributions, you may also be required to fill out parts of Form 8283. See Noncash contributions, later.

**Cash contributions and out-of-pocket ex-

penses.** Enter your cash contributions, includ-

ing out-of-pocket expenses, on Schedule A (Form 1040), line 16.

**Reporting expenses for student living with-

you.** If you claim amounts paid for a student who lives with you, as described earlier under Expenses Paid for Student Living With You, you must submit with your return:
1. A copy of your agreement with the organization sponsoring the student placed in your household.
2. A summary of the various items you paid to maintain the student, and
3. A statement that gives:
   a. The date the student became a member of your household,
   b. The dates of his or her full-time attendance at school, and
   c. The name and location of the school.

Noncash contributions. Enter your noncash contributions on Schedule A (Form 1040), line 17.

Total deduction over $500. If your total deduction for all noncash contributions for the year is over $500, you must complete Section A of Form 8283, and attach it to your Form 1040. However, do not complete Section A for items you must report on Section B. See Deduction over $5,000 for one item, next, for the items you must report on Section B.

The Internal Revenue Service can disallow your deduction for noncash charitable contributions if it is more than $500 and you do not submit a required Form 8283 with your return.

Deduction over $5,000 for one item. You must complete Section B of Form 8283 for each item or group of items for which you claim a deduction of over $5,000. (However, if you contribute certain publicly traded securities, complete Section A instead.) In figuring whether your deduction is over $5,000, combine the claimed deductions for all similar items donated to any charitable organization during the year. The organization that received the property must complete and sign Part IV of Section B.

Vehicle donations. If you donated a car, boat, airplane, or other vehicle, you may have to attach a copy of Form 1098-C (or other statement) to your return. For details, see Cars, Boats, and Airplanes, earlier.

Clothing and household items not in good used condition. You must include with your return a qualified appraisal of any single donated item of clothing or any donated household item that is not in good used condition or better and for which you deduct more than $500. See Clothing and Household Items, earlier.

Easement on building in historic district. If you claim a deduction for a qualified conservation contribution for an easement on the exterior of a building in a registered historic district, you must include with your return a qualified appraisal, photographs, and certain other information with your return. See Qualified Conservation Contribution, earlier.

Deduction over $500,000. If you claim a deduction over $500,000 for one item, you must complete Section A or Form 8283, and attach it to your Form 1040. However, do not complete Section A if items you must report on Section B. See Deduction over $5,000 for one item, next, for the items you must report on Section B.

How To Get Tax Help
You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Contacting your Taxpayer Advocate. The Taxpayer Advocate Service (TAS) is an independent organization within the IRS whose employees assist taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. Here are seven things every taxpayer should know about TAS:

- TAS is your voice at the IRS.
- Our service is free, confidential, and tailored to meet your needs.
- You may be eligible for TAS help if you have tried to resolve your tax problem through normal IRS channels and have gotten nowhere, or you believe an IRS procedure just isn’t working as it should.
- TAS helps taxpayers whose problems are causing financial difficulty or significant cost, including the cost of professional representation. This includes businesses as well as individuals.
- TAS employees know the IRS and how to navigate it. We will listen to your problem, help you understand what needs to be done to resolve it, and stay with you every step of the way until your problem is resolved.
- TAS has at least one local taxpayer advocate in every state, the District of Columbia, and Puerto Rico. You can call your local advocate, whose number is in your phone book, in Pub. 1546, Taxpayer Advocate Service—Your Voice at the IRS, and on our website at www.irs.gov/advocate. You can also call our toll-free line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.
- You can learn about your rights and responsibilities as a taxpayer by visiting our online tax toolkit at www.taxtools.irs.gov.

Low Income Taxpayer Clinics (LITCs). The Low Income Taxpayer Clinic program serves individuals who have a problem with the IRS and whose income is below a certain level. LITCs are independent from the IRS. Most LITCs can provide representation before the IRS or in court on audits, tax collection disputes, and other issues for free or a small fee. If an individual’s native language is not English, some clinics can provide multilingual information about taxpayer rights and responsibilities. For more information, see Publication 4134, Low Income Taxpayer Clinic List. This publication is available at www.irs.gov, by calling 1-800-TAX-FORM (1-800-829-3676), or at your local IRS office.

Free tax services. To find out what services are available, get Publication 910, IRS Guide to Free Tax Services. It contains lists of free tax information sources, including publications, services, and free tax education and assistance programs. It also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on your telephone.

Accessible versions of IRS published products are available on request in a variety of alternative formats for people with disabilities.

Free help with your return. Free help in preparing your return is available nationwide from IRS-trained volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-income taxpayers and the Tax Counsel for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Many VITA sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to. To find the nearest VITA or TCE site, call 1-800-829-1040. As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP’s website at www.aarp.org/taxaide. For more information on these programs, go to www.irs.gov and enter keyword “VITA” in the upper right-hand corner.

Internet. You can access the IRS website at www.irs.gov 24 hours a day, 7 days a week to:

- E-file your return. Find out about commercial tax preparation and e-file services available free to eligible taxpayers.
- Check the status of your 2009 refund. Go to www.irs.gov and click on Where’s My Refund? Wall at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2009 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
Download forms, instructions, and publications.

Order IRS products online.

Research your tax questions online.

Search publications online by topic or keyword.

Use the online Internal Revenue Code, Regulations, or other official guidance.

View Internal Revenue Bulletins (IRBs) published in the last few years.

Figure your withholding allowances using the withholding calculator online at www.irs.gov/individuals.

Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant.

Sign up to receive local and national tax news by email.

Get information on starting and operating a small business.

Phone. Many services are available by phone.

Ordering forms, instructions, and publications. Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.

Asking tax questions. Call the IRS with your tax questions at 1-800-829-1040.

Solving problems. You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in the phone book under United States Government, Internal Revenue Service.

TTY/TDD equipment. If you have access to TTY/TDD equipment, call 1-800-829-4477 to ask tax questions or to order forms and publications.

TeleTax topics. Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.

Refund information. To check the status of your 2009 refund, call 1-800-829-1954 during business hours or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2009 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. Refunds are sent out weekly on Fridays. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.

Other refund information. To check the status of a prior year refund or amended return refund, call 1-800-829-1954.

Evaluating the quality of our telephone services. To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

Walk-in. Many products and services are available on a walk-in basis.

Products. You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.

Services. You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested. All other issues will be handled without an appointment. To find the number of your local office, go to www.irs.gov/localcontacts or look in the phone book under United States Government, Internal Revenue Service.

Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

DVD for tax products. You can order Publication 1796, IRS Tax Products DVD, and obtain:

Current-year forms, instructions, and publications.

Prior-year forms, instructions, and publications.

Tax Map: an electronic research tool and finding aid.

Tax law frequently asked questions.

Tax Topics from the IRS telephone response system.

Internal Revenue Code—Title 26 of the U.S. Code.

Fill-in, print, and save features for most tax forms.

Internal Revenue Bulletins.

Toll-free and email technical support.

Two releases during the year.

The first release will ship the beginning of January 2010.

The final release will ship the beginning of March 2010.

Purchase the DVD from National Technical Information Service (NTIS) at www.irs.gov/orders for $30 (no handling fee) or call T-877-233-6767 toll free to buy the DVD for $30 (plus a $6 handling fee).
### Tax Publications for Individual Taxpayers

See How To Get Tax Help for a variety of ways to get publications, including by computer, phone, and mail.

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- **2101** Underpayment of Estimated Tax by Individuals, Estates, and Trusts
- **2441** Child and Dependent Care Expenses
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- **3903** Moving Expenses
- **4562** Depreciation and Amortization
- **4568** Application for Automatic Extension of Time
- **4952** To File U.S. Individual Income Tax Return
- **4992** Investment Interest Expense Deduction
- **5329** Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts
- **6251** Alternative Minimum Tax—Individuals
- **6283** Noncash Charitable Contributions
- **6285** Passive Activity Loss Limitations
- **6286** Non deductible IRAs
- **8612** Additional Child Tax Credit
- **8822** Change of Address
- **8829** Expenses for Business Use of Your Home
- **8863** Education Credits (American Opportunity, Hope, and Lifetime Learning Credits)
- **9465** Child and Dependent Care Expenses
- **9468** Child and Dependent Care Expenses
- **1544** Reporting Cash Payments of Over $10,000 (Received in a Trade or Business)
- **1546** Taxpayer Advocate Service – Your Voice at the IRS
- **1547** Taxpayer Advocate Service – Your Voice at the IRS

### Spanish Language Publications

- **1547SP** Hechos Fortuitos Desastres y Robos
- **1548SP** Informe de Pagos en Efectivo en Exceso de $10,000 (Recibidos en una Ocupación o Negocio)