

# ORGANIZER

## Charity - Part A

Taxpayer: \_\_\_\_\_

*If MARRIED FILING JOINT - both the taxpayer and the spouse combine their Charity*

Tax Year: \_\_\_\_\_

The IRS categorizes charitable contributions by 1) **CASH/CHECK** and 2) **OTHER THAN CASH OR CHECK** (goods, property, etc.; i.e., clothes, household goods, furniture, etc.). In order for your charitable contribution to be used as a tax deductible donation, you must have given to a recognized charitable organization - usually a 501(c)(3). You must exclude from your donation, any goods or services you received for that donation. **EXAMPLE1:** You donate \$100 to your local non-profit radio station during a pledge drive for which you receive a tote bag valued at \$20 for your donation; your charitable, tax deductible contribution, is considered to be \$80 (not the \$100). **EXAMPLE2:** You purchase a \$75 dinner ticket for an event hosted by a charity for which the dinner is valued at \$12.50; your charitable, tax deductible donation, is valued at \$62.50 (not the \$75). For more information, see IRS Publication 526.

\$	<b>CASH and or CHECK</b> (Be prepared to list charities and amounts <i>if asked</i> .)		
Miles	<b>Miles driven for CHARITY PURPOSES</b> (i.e., volunteer work, driving to donate goods, etc.)		
YES	NO	<b>DID YOU DONATE THINGS (OTHER THAN CASH CHECK)</b> (Goods/things, property, etc.; i.e., clothes, household items to the Salvation Army, Goodwill, etc.)	
(Circle one)			
→	If YES, what is the value assigned by the charity? For how much are they going to sell your stuff; TOTAL dollar amount?		
↓	(Check only 1 box)		
→	Less than \$250	How much? \$ _____	
→	\$250 to \$499	How much? \$ _____	
→	\$500 or more	<p><i>If Fair Market Value (FMV) of <u>goods and property</u> donated exceeds \$500.00 (NOT including cash &amp; check), the IRS will require additional detailed information.</i></p> <p style="text-align: center;"><b>Fill out CHARITY - PART B.</b></p>	

Deductible As Charitable Contributions	Not Deductible As Charitable Contributions
Money or property you give to: Churches, synagogues, temples, mosques, and other religious organizations; other recognized charitable organizations including out-of-pocket expenses when you serve a qualified organization as a volunteer	Civic leagues, social and sports clubs, labor unions, and chambers of commerce; foreign organizations (except certain Canadian, Israeli, and Mexican charities); groups whose purpose is to lobby for law changes; Individuals; political groups or candidates for public office; dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups; the value of your time or services