



Topic 506 - Charitable Contributions

Charitable contributions are only deductible if you itemize deductions on [Form 1040, Schedule A \(PDF\)](#).

To be deductible, you must make charitable contributions to qualified organizations. Payments to individuals are never deductible. To determine if the organization that you have contributed to qualifies as a charitable organization for income tax deduction purposes, review [Exempt Organizations Select Check](#) on [IRS.gov](#). For more information, see [Publication 526, Charitable Contributions](#) and [Can I Deduct My Charitable Contributions?](#) on [IRS.gov](#).

You can deduct only the amount that exceeds the fair market value of the benefit received if your contribution entitles you to merchandise, goods or services, including admission to a charity ball, banquet, theatrical performance, or sporting event.

For a contribution of cash, check or other monetary gift (regardless of amount), you must maintain as a record of the contribution a bank record or a written communication from the qualified organization containing the name of the organization, the amount and the date of the contribution. In addition to deducting your cash contributions, you generally can deduct the fair market value of any other property you donate to qualified organizations. See [Publication 561, Determining the Value of Donated Property](#). For any contribution of \$250 or more (including contributions of cash or property), you must obtain and keep in your records a contemporaneous written acknowledgment from the qualified organization indicating the amount of the cash and a description of any property contributed. The acknowledgment must say whether the organization provided any goods or services in exchange for the gift and, if so, must provide a description and a good faith estimate of the value of those goods or services. One document from the qualified organization may satisfy both the written communication requirement for monetary gifts and the contemporaneous written acknowledgment requirement for all contributions of \$250 or more.

You must fill out [Form 8283 \(PDF\), Noncash Charitable Contributions](#), and attach it to your return, if your deduction for a noncash contribution is more than \$500. If you claim a deduction for a contribution of noncash property worth \$5,000 or less, you must fill out Form 8283, Section A. If you claim a deduction for a contribution of noncash property worth more than \$5,000, you will need a qualified appraisal of the noncash property and must fill out Form 8283, Section B. If you claim a deduction for a contribution of noncash property worth more than \$500,000, you also will need to attach the qualified appraisal to your return.

Special rules apply to donations of certain types of property such as automobiles, inventory and investments that have appreciated in value. For more information, refer to [Publication 526, Charitable Contributions](#). For information on determining the value of your noncash contributions, refer to [Publication 561, Determining the Value of Donated Property](#).

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