



Required Documentation for Charitable Deductions Chart

	Amount	Required records
C A S H	Single cash contribution of less than \$250	Cancelled check, bank record, credit card statement or written acknowledgment from the charity
	Single cash contribution of \$250 or more	Written acknowledgment from the charity
	Payroll Deduction	Pledge card <i>and</i> W-2, paystub, etc.
N O N C A S H	Non cash contributions less than \$250	Written acknowledgment from the charity or other reliable record.
	Non cash contribution of \$250 but not more than \$500	Written acknowledgment from the charity
	Non cash contribution over \$500 but not more than \$5,000	Written acknowledgment from the charity
	Non cash contribution of over \$5,000 of similar items	Written acknowledgment from the charity and appraisal
	Non cash contribution of more than \$500,000	Written acknowledgment from the charity and appraisal. Attach appraisal to the return
O T H E R G I F T	Non cash contribution of auto, boat, or airplane with a value of more than \$500	Written acknowledgment from the charity. Attach Form 1098-C to return.
	Non cash contribution of publicly traded stock	Written acknowledgment from the charity
	Non cash contribution of privately traded stock of more than \$5,000	Written acknowledgment from the charity. If the privately traded stock is valued at 10,000 or more, attach an appraisal to the return.
	Non cash contribution of art valued at more than \$20,000	Written acknowledgment from the charity and appraisal. Appraisal and a photo of the art must be attached to the return.

The written acknowledgment must be received from the charity before the due date of the return (including extensions) and must include a statement regarding goods and services received in exchange for the contribution.