Documenting Charitable Contributions
(Cash, Check, Credit or Debit Card)

Charitable contributions of any amount are no longer deductible unless you have a proper receipt. There have been recent court cases where the courts have disallowed significant deductions for charitable contributions where the taxpayers did not have a proper receipt. *Since a receipt is required before we are allowed to take a deduction for the contribution, please review the following documentation requirements and indicate whether or not you have the required documentation. Please check one for each question including N/A, if not applicable.*

Contributions Made in Cash. The law requires that you have a receipt, letter, or other written communication from the charity (showing the **name of the charity**, the **date and the amount of the contribution**) documenting all charitable contributions made in cash. **Please see additional requirements below if the contribution is $250 or more.**

Do you have the above required documentation for charitable cash contributions? *(check one)* ____Yes ____No ____N/A

Contributions Made by Check, Debit Card or Charge Card. For charitable contributions made by check, the law requires that you either have a receipt as outlined above for "contributions made in cash," a copy of the cancelled check, or some other bank record (e.g., a bank statement). For contributions made by debit card or by charge card, you are required to either have a receipt as outlined above for "contributions made in cash," or a bank record (e.g., a bank statement, credit card statement, etc.). **Please see additional requirements below if the contribution is $250 or more.**

Do you have the above required documentation for charitable contributions made by check, debit card, or charge card? *(check one)* ____Yes ____No ____N/A

Contributions of $250 or More. For all **charitable contributions by individuals of $250 or more** (contributions of **cash, by check, by debit or credit card, or of property**), the law requires a receipt (written acknowledgment) from the charity to which you made the donation stating the **date** and **amount** of the contribution **as well as a statement as to whether you received anything in return** for your contribution. If you received goods or services in return for the contribution, the receipt must include a description and an estimate of the value of the goods or services received in return for the contribution. If the goods or services received consist solely of **intangible religious benefits**, the receipt must include **a statement to that effect**.

For all charitable contributions of $250 or more, do you have the above required documentation? *(check one)* ____Yes ____No ____N/A

Please provide a listing of contributions made by cash, check, debit card or charge card. *For all contributions of **$250 or more** please attach the required documentation as outlined above.*

Donee	**Amount**	**Date of Contribution**	**Did you receive goods or services in return? Indicate "Yes" or "No"**

For additional information, please refer to IRS Publication 526:
www.irs.gov/pub/irs-pdf/p526.pdf