



Required Documentation for Charitable Deductions Chart		
	Amount	Required Records
<b>CASH</b>	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.
<b>NON CASH</b>	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 of over \$500 but not more than \$5,000	Written acknowledgment from the charity and Form 8283, part A.
	Non-cash contribution of over \$5,000 of similar items	Written acknowledgment from the charity, appraisal and Form 8283, part B.
	Non-cash contributions of more than \$500,000	Written acknowledgment from the charity, appraisal and Form 8283, part B. Attach appraisal to the return.
<b>OTHER</b>	Non-cash contributions of auto, boat or airplane with a value of more than \$500	Written acknowledgment from the charity. Attach Form 1098-C and Form 8283 to return.
	Non-cash contribution of publicly traded stock	Written acknowledgment from the charity and Form 8283, part A.
	Non-cash contribution of privately traded stock of more than \$5,000	Written acknowledgment from the charity, and Form 8283 part B. If the privately traded stock is valued at \$10,000 or more, attach appraisal to the return.
	Non-cash contribution of art valued at more than \$20,000	Written acknowledgment from the charity, appraisal, Form 8283, part B. Appraisal and a photo of the art must be attached to the return.
<p><i>The written acknowledgment must be received from the charity before the due date of the return (including extensions) and it must include a statement regarding goods and services received in exchange for the contribution.</i></p>		