

**Charitable contributing Organizer:**

**Donations of money and property given to the eligible charity organizations are deductible on Schedule A:**

- Churches, mosques, synagogues, temples, and other religious organizations
- Car donations, Stock or Mutual Fund Donations, Holiday Donations etc.
- Federal, state and local governments, if the contribution is solely for public purposes
- Nonprofit schools, hospitals and volunteer fire companies
- Public parks and recreation facilities
- Other nonprofit organizations such as Salvation Army, Red Cross, Goodwill, United Way, etc.
- War veterans groups

**Cash and Check Donations:**

For donations of less than \$250, a canceled check or account statement is sufficient. For \$250 or more (in any one day to one organization) a written receipt from the organization is required.

Description	Date	Organization Name	Check No	Amount

**Non-Cash Donations:**

TaxExpress recommends its clients to keep all receipts for non-cash donations of less than \$250. If total non-cash contributions are more than \$500, you must complete and attach Form 8283 to your return.

- Donations of \$250 to \$500 need a written acknowledgment from the organization
- For donations of \$501 to \$5,000, a written acknowledgment is required, and you must show how and when the property was acquired and the adjusted basis of the property.
- For donations of more than \$5,000, a written acknowledgment and a written appraisal are required, and you must show how and when the property was acquired and the adjusted basis of the property. The deductible amount is usually the fair market value (FMV).
- Also, other non-cash donations totaling more than \$500 can be deducted only if the charity provides documentation indicating whether the property will be sold or used by the organization.

Description of the property	Date	Organization Name	Cost	FMV

**Volunteer Expenses:**

Although the value of time spent volunteering is not deductible, out-of-pocket expenses are.

Description	Date	Organization Name	Expenses Amount

**Travel / Transportation Expenses:**

Travel expenses such as transportation (actual expenses or mileage) and meals and lodging incurred when doing charitable work are deductible. You might want to differentiate work that was related to Hurricane Katrina relief services. The standard mileage rate is 14 cents for 2006, but Katrina-related mileage is 32 cents.

Description	Date	Organization Name	Expenses as per the Mileage