



## IRS Special Edition Tax Tip 2015-20: IRS Tax Tips for Deducting Gifts to Charity

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IRS Tax Tips

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**Issue Number: IRS Special Edition Tax Tip 2015-20**

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### IRS Tax Tips for Deducting Gifts to Charity

The holiday season often prompts people to give money or property to charity. If you plan to give and want to claim a tax deduction, there are a few tips you should know before you give. For instance, you must itemize your deductions. Here are six more tips that you should keep in mind:

- 1. Give to qualified charities.** You can only deduct gifts you give to a qualified charity. Use the [IRS Select Check tool](#) to see if the group you give to is qualified. You can deduct gifts to churches, synagogues, temples, mosques and government agencies. This is true even if Select Check does not list them in its database.
- 2. Keep a record of all cash gifts.** Gifts of money include those made in cash or by check, electronic funds transfer, credit card and payroll deduction. You must have a [bank record or a written statement from the charity](#) to deduct any gift of money on your tax return. This is true regardless of the amount of the gift. The statement must show the name of the

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charity and the date and amount of the contribution. Bank records include canceled checks, or bank, credit union and credit card statements. If you give by payroll deductions, you should retain a pay stub, a Form W-2 wage statement or other document from your employer. It must show the total amount withheld for charity, along with the pledge card showing the name of the charity.

**3. Household goods must be in good condition.**

Household items include furniture, furnishings, electronics, appliances and linens. These items must be in at least good-used condition to claim on your taxes. A deduction claimed of over \$500 does not have to meet this standard if you include a qualified appraisal of the item with your tax return.

**4. Additional records required.** You must get an [acknowledgment from a charity](#) for each deductible donation (either money or property) of \$250 or more. Additional rules apply to the statement for gifts of that amount. This statement is in addition to the records required for deducting cash gifts. However, one statement with all of the required information may meet both requirements.

**5. Year-end gifts.** Deduct contributions in the year you make them. If you charge your gift to a credit card before the end of the year it will count for 2015. This is true even if you don't pay the credit card bill until 2016. Also, a check will count for 2015 as long as you mail it in 2015.

**6. Special rules.** [Special rules apply](#) if you give a car, boat or airplane to charity. If you claim a deduction of more than \$500 for a noncash contribution, you will need to file another form with your tax return. Use [Form 8283](#), Noncash Charitable Contributions to report these gifts. For more on these rules, visit [IRS.gov](#).

Each and every taxpayer has a set of fundamental rights they should be aware of when dealing with the IRS. These are your [Taxpayer Bill of Rights](#). Explore your rights and our obligations to protect them on [IRS.gov](#).

**Additional IRS Resources:**

- [Tax Topic 506](#), Charitable Contributions
- [Publication 526](#), Charitable Contributions.
- [Publication 561](#), Determining the Value of Donated Property

- [Form 1098-C](#), Contributions of Motor Vehicles, Boats, and Airplanes

#### IRS YouTube Videos:

- *Charitable Contributions* – [English](#) | [Spanish](#) | [ASL](#)
- *Exempt Organizations Select Check* – [English](#) | [Spanish](#) | [ASL](#)

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