

future income with respect to a decedent and maximizes on-hand cash that would normally be given to the charity.

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. §170(f)(17) ; IR-2006-192
	Single cash contribution of \$250 or more	Written acknowledgment from the charity. §170(f)(8)
	Payroll Deduction	Pledge card <i>and</i> W-2, paystub, etc. §1.170A-13(c); Notice 2008-16
N O N C A S H	Non-cash contributions less than \$250	Written acknowledgment from the charity or other reliable record. §1.170A-13(b)(1)
	Non-cash contribution of \$250 but not more than \$500	Written acknowledgment from the charity. §1.170A-13(b)(3)
	Non-cash contribution over \$500 but not more than \$5,000 §170(e)(12)	Written acknowledgment from the charity and form 8283 , part A. §1.170A-13(b)(3)
	Non-cash contribution of over \$5,000 of similar items	Written acknowledgment from the charity, appraisal and form 8283 , part B. §170(f)(11)(c)
	Non-cash contribution of more than \$500,000	Written acknowledgment from the charity, appraisal and form 8283 , part B. Attach appraisal to the return. §170(f)(11)(D)
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 and form 8283 to return. §170(e)(11)(c) ; IR-2006-192
	Non-cash contribution of publicly traded stock	Written acknowledgment from the charity and form 8283 , part A. §1.170A-13 (c)(7)(xi)(B)
	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 an appraisal to the return. §1.170A-13 (c)(2)(ii)(B)(1)
	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. Rev. Proc. 96-15.
<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>		

Court Held that IRS Revenue Agent’s Substantiation of Charitable Contributions to Church Were a “Cut-and-Paste” Job ([Margaret Payne v. Comm. pro se, TCS 2013-64](#))