

**Year-end gifts.** Contributions are deductible in the year made. Thus, donations charged to a credit card before the end of 2017 count for 2017, even if the credit card bill isn't paid until 2018. Also, checks count for 2017 as long as they were mailed in 2017.

<b>Required Documentation for Charitable Deductions Chart</b>		
	<b>Amount</b>	<b>Required records</b>
C A S H	Single cash contribution of less than \$250	Cancelled check, bank record, credit card statement, or written acknowledgment from the charity. <a href="#">§170(f)(17)</a> ; <a href="#">IR-2006-192</a>
	Single cash contribution of \$250 or more	Written acknowledgment from the charity. <a href="#">§170(f)(8)</a>
	Payroll deduction	Pledge card <i>and</i> W-2, pay stub, etc. §1.170A-13(c); <a href="#">Notice 2008-16</a>
N O N C A S H	Noncash contributions less than \$250	Written acknowledgment from the charity or other reliable record. <a href="#">§1.170A-13(b)(1)</a>
	Noncash contribution of \$250 but not more than \$500	Written acknowledgment from the charity. <a href="#">§1.170A-13(b)(3)</a>
	Noncash contribution over \$500 but not more than \$5,000 <a href="#">§170(e)(12)</a>	Written acknowledgment from the charity and <a href="#">Form 8283</a> , part A. <a href="#">§1.170A-13(b)(3)</a>
	Noncash contribution of over \$5,000 of similar items	Written acknowledgment from the charity, appraisal and <a href="#">Form 8283</a> , part B. <a href="#">§170(f)(11)(c)</a>
	Noncash contribution of more than \$500,000	Written acknowledgment from the charity, appraisal, and <a href="#">Form 8283</a> , part B. Attach appraisal to the return. <a href="#">§170(f)(11)(D)</a>
O T H E R  G I F T	Noncash contribution of auto, boat, or airplane with a value of more than \$500	Written acknowledgment from the charity. Attach <a href="#">Form 1098-C</a> and <a href="#">Form 8283</a> to return. <a href="#">§170(e)(11)(c)</a> ; <a href="#">IR-2006-192</a>
	Noncash contribution of publicly traded stock	Written acknowledgment from the charity and <a href="#">Form 8283</a> , part A. <a href="#">§1.170A-13 (c)(7)(xi)(B)</a>
	Noncash contribution of privately traded stock of more than \$5,000	Written acknowledgment from the charity, and <a href="#">Form 8283</a> part B. If the privately traded stock is valued at \$10,000 or more, attach an appraisal to the return. <a href="#">§1.170A-13 (c)(2)(ii)(B)(1)</a>
	Noncash contribution of art valued at more than \$20,000	Written acknowledgment from the charity, appraisal, <a href="#">Form 8283</a> , part B. Appraisal and a photo of the art must be attached to the return. Rev. Proc. 96-15.
<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>		