



Charitable Contributions Recordkeeping Requirements

- 1) The charity is a federal, state, or local government, or a religious organization where the benefit is an intangible religious benefit, such as admission to a religious ceremony.
- 2) The goods or services are of token value.
- 3) The goods or services are membership benefits.

Cash Donation Tracker				
Charitable Organization	Written Receipt?	Check #	Date	Amount
Total				

Charitable Mileage Log		
Date	Charitable Purpose	Miles
Total Miles		

Out-of-Pocket and Auto Expenses

If you do volunteer work for charitable organizations you can deduct your out-of-pocket expenses. The expense must be incurred because of the services rendered. The value of your time to render the services is not deductible. Report out-of-pocket expenses as cash contributions.

- **Auto expenses.** Deductible out-of-pocket expenses include the cost of using your auto in providing services for a charitable organization. Deduct the actual cost of gas

and oil or the standard mileage rate. Add parking and tolls to amount claimed for either standard mileage rate or actual expenses.

- **Charitable standard mileage rate.** The charitable standard mileage rate is 14¢ per mile.
- **Travel expenses.** The cost of travel, such as air, rail, and bus transportation, as well as meals and lodging, are deductible while away from home doing volunteer work if there is no significant element of personal pleasure, recreation, or vacation in the travel. The deduction will not be denied simply because you enjoy doing the volunteer work. However, if you have only nominal duties for the charity, or if for significant parts of the trip you do not have duties to perform, the travel expenses are not deductible.
- **Conventions.** Travel expenses to attend a convention of a qualified organization are deductible only if you are a chosen representative. Expenses to attend a church convention, for example, are not deductible if you attend as a member of the church rather than as a chosen representative.
- **Uniforms.** The cost and upkeep of uniforms not suitable for everyday use are deductible if required to be worn while performing volunteer work for a charitable organization.

Form 8283, *Noncash Charitable Contributions*

Use Form 8283, *Noncash Charitable Contributions*, to report information about noncash contributions when the total amount exceeds \$500.

Complete Section A, Form 8283	Complete Section B, Form 8283
<ul style="list-style-type: none"> • Items or groups of similar items* for which a deduction of \$5,000 or less per item is claimed. • Publicly traded securities, even if deduction exceeds \$5,000. 	<ul style="list-style-type: none"> • Items or groups of similar items* for which a deduction of more than \$5,000 is claimed. • Most items reported in Section B require a written appraisal.

* Similar items are items of the same generic category or type. For example, clothing and books are not similar.

Contact Us

There are many events that occur during the year that can affect your tax situation. Preparation of your tax return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

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| <ul style="list-style-type: none"> • Pension or IRA distributions. • Significant change in income or deductions. • Job change. • Marriage. • Attainment of age 59½ or 72. • Sale or purchase of a business. • Sale or purchase of a residence or other real estate. | <ul style="list-style-type: none"> • Retirement. • Notice from IRS or other revenue department. • Divorce or separation. • Self-employment. • Charitable contributions of property in excess of \$5,000. |
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This brochure contains general information for taxpayers and should not be relied upon as the only source of authority. Taxpayers should seek professional tax advice for more information.