# Charitable Contributions Documentation

This procedure outlines the necessary steps to document charitable contributions for tax deduction purposes. It includes what types of contributions are deductible and details regarding record-keeping and documentation.

### Step 1: Identify Contributions

Determine the type of charitable contributions made, whether they are monetary or non-monetary items. Monetary includes cash, checks, and credit card payments. Non-monetary includes goods, property, or services.

### Step 2: Check Organization Status

Verify that the contributions were made to qualified organizations. Generally, these are groups that are religious, charitable, educational, scientific, or literary in purpose.

### Step 3: Maintain Records

Keep a record for all charitable contributions. For monetary contributions, save bank statements, receipts, or written communication from the charity, showing the date, amount, and organization name. For non-monetary contributions, keep a detailed list of the items, their condition, and a receipt from the charity.

### Step 4: Value Non-Monetary

Assign a fair market value to non-monetary contributions if the charity does not provide a value. Use thrift shop prices as a guide for used items. For valuable items exceeding certain thresholds, an appraisal may be required.

### Step 5: File Form 8283

If necessary, complete IRS Form 8283 for non-cash contributions totaling more than $500 in a year. Attach the form to your tax return.

### Step 6: Keep Timely Records

Ensure timely documentation; monetary contributions require a bank record or written communication from the charity before filing the tax return. Non-monetary contributions over $250 also require a contemporaneous written acknowledgment from the charity.

## General Notes

### Contribution Limits

Be aware of the specific limits on charitable contribution deductions, which can vary based on adjusted gross income and the type of charity.

### Special Provisions

Understand any special provisions that may apply, such as those related to disaster relief efforts or non-cash contributions exceeding $5,000.

### Professional Advice

Consider consulting a tax professional for contributions that are large or complex, to ensure compliance with IRS rules and maximize potential deductions.