

Cash Donations:

If you deduct a cash donation, regardless of amount, you must keep some form of documentation. But there's an important distinction between donations under and over \$250.

- **Single or Multiple Cash Donations Under \$250:** you can provide a receipt from the organization, bank record, credit card statement, or cancelled check that shows the name of the organization, the date of the donation, and the amount. If the donation was a payroll deduction, your donation receipt here is your W2, a paystub, or some other form of payroll proof provided by your employer.
- **Single Cash Donations Over \$250:** the key difference when you go over \$250 is you must receive a **written acknowledgement** from the recipient of your donation in order to claim the deduction. The written acknowledgement must include: amount of cash you donated, whether you received any goods or services in return, the value of those goods or services and (excluding religious faith value). Note that the date of donation must either be included in the acknowledgment or proved by bank record.
- **Multiple Cash Donations Over \$250:** same rules as under \$250 apply, so long as no single donation was over \$250. You only need written acknowledgment from the charity on the single donations over \$250.

One key takeaway is this – never give actual “cash” as part of a cash donation. Use your credit card or check, so you have record in case the IRS comes calling.

Non-Cash Donations:

Varying rules apply, based on the level of donation.

- **Under \$250:** get and keep a receipt showing name of organization, date and location of contribution, reasonably detailed description of property, and the fair market value of the donation (many tax software programs will help you determine this, but you can find out more in [IRS publication 561](#)). However, the IRS does say that you are not required to provide receipt when it is impractical to get one (i.e. an unattended drop site).
- **At least \$250 but no More than \$500:** just like with cash donations, when you go over \$250, you must receive a written acknowledgment from the organization in addition to everything listed in the “under \$250” section.
- **Over \$500, but no More than \$5,000:** everything in “at least 250, but no more than \$500” is required. You must also include how you got the property, the date you received it, and the cost basis of the property.
- **More than \$5,000:** Everything in “\$500-\$5,000” but also a qualified written appraisal from a qualified appraiser.