Charitable Contribution Substantiation

Records needed to support a charitable deduction.

Documentation by Type and Amount

Match each contribution to its row and confirm the records show the required details.

CONTRIBUTION	DOCUMENTATION REQUIRED	WHAT THE RECORD MUST SHOW
Cash under $250	**Bank record:** canceled check, or bank, credit union, or credit card statement.	Charity name, date, and amount (posting date for credit card charges).
Cash under $250 Other acceptable records	**Written communication** from the charity. **Payroll deduction:** pledge card plus pay stub, Form W-2, or other employer document.	Charity name, date, and amount. For payroll deductions, the total amount withheld for charity.
Cash of $250 or more	**Written acknowledgment** from the charity for each contribution.	Charity name, date, and amount paid. Description and good-faith estimate of the value of any goods or services the charity provided.
Noncash under $250	**Receipt** from the charity, or reliable written records.	Charity name, date, and a description of the property.
Noncash over $250 up to $500	**Contemporaneous written acknowledgment** from the charity.	Charity name, date, and description of the property. Description (but not value) of any goods or services the charity provided.
Noncash over $500 up to $5,000	**Written acknowledgment** from the charity. **Form 8283** filed with the return.	Everything required for $250–$500, plus how and when the property was acquired and its cost or other basis.
Noncash of $5,000 or more Other than publicly traded stock, certain art, and vehicles	**Qualified appraisal.**	Complete Section B of Form 8283 and attach the appraisal to the return.
Art valued at $20,000 or more	**Signed appraisal and photograph.**	Attach the signed appraisal to the return. If the IRS requests it, provide a photograph of sufficient size and quality to fully show the item.
Publicly traded stock	No appraisal required if market quotations are readily available on an established securities market on the contribution date.	Attach Form 8283 to the return.
Nonpublicly traded stock	**Over $5,000 up to $10,000:** partially completed appraisal summary. **Over $10,000:** qualified appraisal.	**Over $5,000 up to $10,000:** complete Form 8283 as required. **Over $10,000:** attach the qualified appraisal to the return.

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Vehicles, boats, and airplanes over $500	**Contemporaneous written acknowledgment** from the charity (Form 1098-C may serve as the acknowledgment).	Deduction is generally limited to the lesser of gross sale proceeds or fair market value, unless the charity makes significant use of or materially improves the vehicle. The charity reports the sale on Form 1098-C.

Note: These rules apply to individuals making qualified contributions to IRC §501(c)(3) organizations. Additional rules apply to gifts of partial or restricted interests, gifts through trusts, and remainder-interest gifts.