

**Required Documentation for Charitable Deductions Chart  
Updated for Regs Issued July 2018**

	<b>Amount</b>	<b>Required records</b>
<b>C A S H</b>	Single cash contribution of less than \$250 and out-of-pocket expenses of less than \$250	Cancelled check, bank record, credit card statement, or written acknowledgment from the charity. §1.170A-15(a)
	Single cash contribution of \$250 or more	Written acknowledgment from the charity. §1.170A-15(a)
	Payroll deduction	Pledge card <i>and</i> W-2, pay stub. §1.170A-15(d)
	Out-of-pocket expenses of \$250 or more	Records, receipts, and an acknowledgment from the charity. §1.170A-13(f)(10)
<b>N O N C A S H</b>	Noncash contributions less than \$250	Written acknowledgment from the charity or other reliable record. §1.170A-16
	Noncash contribution of \$250 but not more than \$500	Written acknowledgment as described in §1.170A-13(f) from the charity. §1.170A-16(b)
	Noncash contribution over \$500 but not more than \$5,000	Written acknowledgment from the charity as described in §1.170A-13(f) and Form 8283, Section A. §1.170A-16(c)
	Noncash contribution of over \$5,000 of similar items	Written acknowledgment from the charity, appraisal and Form 8283, Section B. §1.170A-16(d) — Regs define appraisal and appraiser at §1.170A-17(a)(1) and §1.170A-17(b)(1)
	Noncash contribution of more than \$500,000	Written acknowledgment from the charity, appraisal, and Form 8283, Section B. Attach appraisal to the return. §1.170A-17(e)
	Qualified conservation easement of \$5,000 or more	Written acknowledgment from the charity, appraisal, and Form 8283, Section B. A statement is required to be attached to the return re the easement. For a Facade Easement over \$10,000, see Form 8283V for \$500 fee. §1.170A-14(i)
<b>O T H E R  G I F T</b>	Noncash contribution of auto, boat, or airplane with a value of more than \$500	Written acknowledgment from the charity. Attach Form 1098-C and Form 8283 to return. §1.170A-16(c)(4)
	Noncash contribution of publicly traded stock	Written acknowledgment from the charity and Form 8283, Section A. §1.170A-13 (c)(7)(xi)(B)
	Noncash contribution of privately traded stock of more than \$5,000	Written acknowledgment from the charity, and Form 8283 Section B. If the privately traded stock is valued at \$10,000 or more, attach an appraisal to the return. §1.170A-13 (c)(2)(ii)(B)(1)
	Noncash contribution of art valued at more than \$20,000	Written acknowledgment from the charity, appraisal, Form 8283, Section B. Appraisal and a photo of the art must be attached to the return. Rev. Proc. 96-15.

*The written acknowledgment must be received from the charity before the original return is filed or the due date of the return (including extensions), and it must include a statement regarding goods and services received in exchange for the contribution.*