Donation Log

This log, along with additional tax support records, should be kpt for a minimum of three years if you are claiming
a charitable deduction. Additional tax support records include Ph = Photos and R = Receipts

Donation Date	Charity/Location	Items/Cash Donated	Condition of Items	Fair-Market Value	Ph	R

Below is a _very consolidated_ summary of records to keep. Information is taken from Publication 526 for use in 2013. Therefore, information may change Please contact our office to obtain detailed and updated information for your specific situation to satisfy IRS requirements.

Records To Keep

Note.

An organization generally must give you a written statement if it receives a payment from you that is more than $75 and is partly a contribution and partly for goods or services. Keep the statement for your records. It may satisfy all or part of the recordkeeping requirements explained in the following discussions.

Cash Contributions
Cash contributions include those paid by cash, check, electronic funds transfer, debit card, credit card, or payroll deduction.
You cannot deduct a cash contribution, regardless of the amount, unless you keep one of the following.
1. A bank record that shows the name of the qualified organization, the date of the contribution, and the amount of the contribution. Bank records may include:
a. A canceled check,
b. A bank or credit union statement, or
c. A credit card statement.
2. A receipt (or a letter or other written communication) from the qualified organization showing the name of the organization, the date of the contribution, and the amount of the contribution.
3. The payroll deduction records.

Cash Contributions of $250 or More

You can claim a deduction for a contribution of $250 or more only if you have an acknowledgment of your contribution from the qualified organization or certain payroll deduction records.

Non-Cash Deductions of Less Than $250
If you make any noncash contribution, you must get and keep a receipt from the charitable organization showing:
1. The name of the charitable organization,
2. The date and location of the charitable contribution, and
3. A reasonably detailed description of the property.

Non-cash deductions of more than $250 have additional requirements. Contact our office for more information.