

CONTRIBUTION FINDER

Giving to charity is a great way to do a good deed and save tax dollars at the same time. Your contribution is deductible if it is made to a "qualified organization." You can use the following chart adapted from IRS Publication 526 as a guide:

Receipts from the charity are needed for contributions of \$250 or more.

CANCELLED CHECKS, RECEIPTS OF PURCHASE, OR ACKNOWLEDGEMENTS FROM THE CHARITY ARE REQUIRED FOR DONATIONS OF ANY SIZE.



DEDUCTIBLE

Money or property given to:

- Churches, synagogues, temples, mosques & other religious organizations
- Federal, state or local governments solely for public purposes
- Non-profit schools & hospitals
- Public parks & recreational facilities
- Charitable non-profit organizations, e.g. Salvation Army, Red Cross, Goodwill, Scouts, etc. (See IRS Publication 78 for a complete list.)
- War veterans' groups
- Having an exchange student live with you (up to \$50/month)

Receipts are needed for contributions of \$250 or more.

NOT DEDUCTIBLE

Money or property given to:

- Civic leagues, social & sports clubs, labor unions, chambers of commerce
- Most foreign organizations
- Groups run for profit
- Groups whose purpose is to lobby
- Homeowners' associations
- Individuals/Benefits (no matter how needy they are)
- Cost of raffle, bingo or lottery tickets
- Dues paid to country clubs, lodges, fraternal orders, etc.
- Tuition
- Value of your time or services
- Value of blood given to a blood bank

<u>Out-of-pocket expenses in giving services:</u> Even though you cannot deduct the value of your time or service, you can deduct out-of-pocket expenses in performing such services, e.g. uniforms, supplies, travel as a delegate (if there is no significant element of personal pleasure) & mileage at 14¢ per mile. Remember to save receipts for your expenses.

Contributions from which you benefit: You can deduct only the amount of your contribution that is more than the amount of the benefit, e.g. if you buy an item at a charitable auction for \$25 and it is worth \$20, you can deduct \$5.

Who to give to?

Not sure of where to start? Try **CharityNavigator.org** for guidance. They have valuable information on how to pick a charity. Another useful site is **JustGive.org**. They list 1.5 million charities by category and include a profile of each group's purpose and a summary of their finances, which shows the % of money that went to the actual programs vs. administrative costs. You can donate to the charity of your choice through them at **www.JustGive.org** or call toll-free at 1-866-JUSTGIVE (587-8448).

Eyeglasses:

Lions Clubs collect used eyeglasses for distribution to those in need around the world. Collection boxes can be found throughout your community including at Goodwill Industries stores, LensCrafters and offices of members of the American Optometric Association. For a list of centers go to **www.lionsclubs.org** or check your phone book for a local chapter.

Cell Phones:

You can donate your used wireless phone to aid in the fight against domestic violence. Just mail the phone (if still in working condition), battery and charger to **Call to Protect**, 2555 Bishop Circle West, Dexter, MI 48130, or go to **www.wirelessfoundation.org** to find a collection site near you.

Vehicles:

America's Car Donation Charities Center processes donations for hundreds of charities nationwide. You can choose the charity you want to benefit from your donation of a car, boat or RV. To maximize a vehicle donation, give to a charity that uses it or gives it to someone in need. Go to www.donateacar.com or call 1-800-237-4336.

<u>The IRS publishes a list of qualified organizations.</u> Refer to IRS Publication 78, *Cumulative List of Organizations* to verify if an organization is eligible to receive tax-deductible charitable contributions. You can access this information online by visiting www.irs.gov/Charities-&-Non-Profits/Publication-78-Help.

NONCASH CONTRIBUTIONS

A TAXPAYER'S GUIDE

Stuffed Animals

Video Games





Total Value

Total Value

Total Value

\$2-6

\$2-12

The IRS allows you to deduct the *fair market value* of items donated to charity. The *fair market value* is the price a typical buyer would actually pay for an item of the same age, style, and use. Usually items are worth far less than you paid for them. Used items must be in good or better condition, and items of minimal value such as socks and underwear will be disallowed. It is wise to document your gifts with photographs and keep detailed information on the items given. Use the price ranges below to select a value indicative of the price you paid for the item and its condition. Price range maximum is for higher-end goods in excellent condition. When in doubt, do not exceed 10% of the purchase price. For a valid deduction, a dated receipt, FMV calculation, and original cost information *must* be provided.

Quantity	WOMEN'S CLOTHING:	Orig. Cost	FMV	Total Value	Quantity	CHILDREN'S CLOTHING:	Orig. Cost	FMV
	Activewear		\$2-20			Boots		\$2-10
	Belts		\$1-7			Coats		\$3-20
	Bathrobes		\$2-12			Dresses		\$3-12
	Blazer		\$5-20			Hats / Mittens		\$1-
	Blouses / shirts		\$3-15			Jackets		\$3-2
	Boots, leather		\$3-25			Pants		\$2-1
	Coats		\$3-50			Shirts / Blouses		\$2-
	Costume Jewelry		\$1-10			Shoes		\$2-
	Dresses		\$3-25			Shorts		\$2-
	Gloves		\$1-5			Sleepwear		\$3-
	Handbags		\$3-20			Snowsuits		\$3-1
	Hats		\$2-10			Sweaters		\$2-
	Jackets		\$3-30			Sweatshirts / Pants		\$2-
	Pants		\$3-12			•		
	Scarves		\$1-5		Quantity	INFANTS:	Orig. Cost	FMV
	Shoes		\$3-15			Baby Carrier		\$3-1
	Shorts		\$2-10			Baby Swing		\$5-2
	Skirts		\$2-10			Blanket		\$2-
	Suits		\$6-35			Hats / Mittens		\$1-
	Sweaters		\$3-15			Changing Pad		\$1-
	T-Shirts		\$1-5			Changing Table		\$5-3
	•					Crib w/mattress		\$20-7
antity	MEN'S CLOTHING:	Orig. Cost	FMV	Total Value		Diaper Bag		\$2-
	Activewear		\$2-20			High Chair		\$5-2
	Belts		\$1-6			Playpen		\$5-3
	Boots, leather		\$3-25			Room Monitor		\$5-1
	Hats, Gloves		\$1-5			Shirts / Pants		\$1-
	Jackets		\$3-30			Shoes		\$2-
	Coats		\$3-60			Sleepers		\$1-
	Pants		\$3-14			Snowsuits		\$3-1
	Shirts		\$2-15			Stroller		\$10-3
	Shoes		\$3-15			Sweaters		\$2-
	Shorts		\$2-10			Walker		\$5-1
	Sport coat		\$5-30			•	1	
	Suits		\$10-60		Quantity	LINENS:	Orig. Cost	FMV
	Sweaters		\$3-15			Afghan / Throw		\$2-
	Ties		\$1-8			Bath Towels		\$1-
	T-shirts	1	\$1-5			Bedspreads	1	\$3-2
			7.7			Blankets		\$2-1
antity	BOOKS, MUSIC, TOYS:	Orig. Cost	FMV	Total Value		Curtains	1	\$2-1
	Board Games	<u> </u>	\$1-5			Dish Towel, Pot Holder	† †	\$1-
	Books - Lg. Cooking / Art	 	\$1-8			Drapes	+ +	\$5-4
	Books - Hardcover	 	\$1-5			Fabric per yard	+ +	\$1-
	Books - Paperback	 	\$1-3			Electric Blanket	+ +	\$3-1
	DVD Movies	 	\$1-5			Mattress Pad	+	\$4-1
	Compact Discs	 	\$1-5			Pillows	+	\$2-
	Dolls	 	\$2-10			Placemats - set of 4	+	\$1-
	Puzzles	 	\$1-3			Quilts / Comforters	+ +	\$8-3
	Record Albums	 	\$1-3			Sheet Sets	+ +	\$2-1
	Lecola Vinalis		φ1-Z			Sileet Sets		φ2-1

\$1-6

\$1-10

Table Cloth

Throw Rugs

ity SPORTS EQUIPMENT:	Orig. Cost FMV	Total Value	Quantity KITCHEN:	Orig. Cost FMV	Total Val
Athletic Shoes (specialty)	\$2-20		Bakeware	\$1-8	
Backpack w/metal frame	\$5-15		Coffee Mugs	\$.5-1	
Balls - soccer,foot,basket	\$1-5		Cutting Board	\$1-3	
Bicycle	\$5-80		Plates / Bowls	\$2-4	
Bowling Ball	\$3-25		Dish Drainer	\$2-4	
Exercise Bike	\$10-100		Glassware	\$1-3	
Fishing Rod	\$3-20		Mixing Bowls	\$2-6	
Gloves - hockey, catcher	\$3-25		Pots & Pans	\$2-12	
Helmets	\$3-30		Knives / Cutlery	\$1-3	
Hockey Skates	\$5-25		Flatware / Utensils	\$.5-2	
Ice Skates	\$3-15		Teapot	\$2-5	
Pads - hockey, football	\$5-50			, , , , , , , , , , , , , , , , , , , ,	
In-line Skates	\$5-20		Quantity ELECTRIC APPLIANCES:	Orig. Cost FMV	Total Va
Set of Golf Clubs	\$10-100		Air Conditioner	\$20-90	
Skateboard	\$5-30		Answering Mach.	\$2-5	
Ski Boots	\$5-40		Boombox	\$4-10	
Skis/Snowboard	\$10-50		Blender	\$2-10	
Sleeping Bag	\$3-15		Clock Radio	\$2-5	
Tennis Racket	\$5-30		Clothes Dryer	\$15-90	
Treadmill	\$25-100		Coffee Maker	\$3-15	
			Crock Pot	\$2-6	
ity FURNITURE:	Orig. Cost FMV	Total Value	Dehumidifier	5-40	
Bookcase	\$10-50		Dishwasher	\$15-90	
Box Springs	\$5-20		DVD Player	\$10-20	
Buffet	\$25-150		Fan	\$2-10	
Bunk Beds	\$50-110			\$1-5	
	· ·		Hair Dryer	· ·	
Chair - Dining Room	\$5-40		Hand Mixer	\$1-5	
Chair-Office	\$5-40		Humidifier	\$5-20	
Chair-Rocking	\$25-100		Iron	3-10	
Chair-Upholstered	\$25-100		Microwave	10-40	
Chest of Drawers	\$25-100		Popcorn Popper	\$2-8	
China Cabinet	\$50-250		Portable CD/MP3	\$5-15	
Coffee Table	\$10-65		Refrigerator	\$40-150	
Desk	\$25-140		Sewing Machine	\$10-100	
Dining Room Table	\$50-150		Space Heater	\$5-20	
Dresser w/Mirror	\$25-100		Stereo Components	\$10-75	
End Table	\$10-50		Stove	\$10-150	
Entertainment Center	\$30-100		Telephone	\$2-15	
	\$12-20				
File Cabinet			Television (color)	10-150	
Framed Art Print	\$4-15		Toaster	\$1-5	
Headboard	\$15-50		Toaster Oven	\$3-10	
Kitchen Set	\$35-150		Vacuum Cleaner	\$5-50	
Lamp-Desk	\$3-30		VCR	\$2-10	
Lamp-Floor	\$5-75		Washing Machine	\$15-150	
Mattress	\$10-65		_	-	
Microwave Cart	\$8-20		Quantity SEASONAL/OUTDOOR:	Orig. Cost FMV	Total Va
Mini Blinds	\$2-10		Holiday Decorations	\$1-15	
Nightstand	\$15-35		Costumes	\$3-25	
Piano	\$50-300		Artificial Tree	\$5-25	
	· ·				
Picture Frames	\$2-10		Baskets	\$1-3	
Recliner	\$25-100		Grill	\$8-40	
Roll-away Bed	\$15-30		Patio Furniture	\$4-40	
Sleeper Sofa	\$90-275		Tools	\$2-10	
Sofa	\$50-250		Lawn Mower	\$10-100	
Wardrobe	\$20-100		Step Ladder	\$10-20	
Wooden Trunk	\$10-50		Snow Blower	\$20-80	
ity COMPUTERS:	Orig. Cost FMV	Total Value	Quantity MISCELLANEOUS:	Orig. Cost FMV	Total Va
Hardware	\$2-25	. 5 (2) 7 (1) (0)		\$5-35	. Ottal va
			Camera		
Laptop Computers	\$25-175		Eyeglasses	\$2-4	
Monitors	\$5-50		Fireplace Tools Set	\$5-15	
PC or Mac Desktop	\$25-200		Plastic Cooler	\$2-15	
	\$3-50		Luggage	\$3-15	
Printers					
Printers Scanners	\$10-20		Knick-knacks, Vases	\$1-8	
	\$10-20 \$2-10		Knick-knacks, Vases Pet Carrier	\$1-8 \$5-20	

CASH CONTRIBUTIONS

Some examples of organizations you can donate to are shown on the checklist below. General types of organizations that qualify are listed along with specific examples from <u>Worth Magazine's</u> "America's 100 Best Charities."

ORGANIZATION	AMOUNT	ORGANIZATION	AMOUNT
ANIMALS AND ENVIRONMENT:		HUMAN SERVICES:	
ASPCA		America's Second Harvest	
Conservation International		Food Shelf	
Defenders of Wildlife		Goodwill Industries	
Humane Society		Habitat for Humanity	
National Audubon Society		Lions Clubs	
National Wildlife Federation		Mothers Against Drunk Driving	
Natural Resources Defense Council		Planned Parenthood	
Public Parks & Recreation Facilities		Salvation Army	
The Nature Conservancy		United Way	
World Wildlife Fund		Other	
Other			
		RELIEF AND DEVELOPMENT:	
ARTS & EDUCATION:		American Refugee Committee	
Alumni Associations		CARE USA	
The Children's Scholarship Fund		Doctors Without Borders	
Literacy Volunteers of America		Red Cross	
Libraries		UNICEF	
Museums		Other	
PTAs			
Nonprofit Schools & Colleges		RELIGIOUS:	
Nonprofit Theatre Groups		Donations/Dues to Churches, Mosques,	
Public Radio		Synagogues & Temples	
Public Television		Building Funds	
Scholarship Funds		Canned Goods, Food & Other Donations	
Other		Relief Services & Missions	
		Other	
CHILDREN & YOUTH:			
Big Brothers Big Sisters of America		VETERANS & EMERGENCY WORKERS:	
Boys & Girls Clubs of America		AMVETS	
Children's Defense Fund		Police & Peace Officers Association	
Children's Wish Foundation		Professional Firefighters Association	
Girl Scouts & Boy Scouts		Vietnam Veterans of America	
Toys for Tots		Other	
YMCA & YWCA		Total Cash Donations:	
Other			
		Receipts or cancelled checks	
HEALTH:		are needed for <u>all</u> cash donations.	
Alzheimer's Association			
American Cancer Society		Expenses incurred in housing an	
American Foundation for AIDS Research		exchange student:	
American Heart Association		Volunteer expenses:	
American Lung Association		Convention expenses incurred as a	
Arthritis Foundation		chosen representative	
Cystic Fibrosis Foundation		Travel as a volunteer	
Easter Seals		Uniforms	
March of Dimes		Supplies purchased as a volunteer	
Muscular Dystrophy Association		Miles driven x .14 =	
Nonprofit Hospitals Ronald McDonald House Charities		Other non-reimbursed expenses	
Other		(postage, phone calls, training, etc. Total Volunteer Expenses:	
Ottici	1	TOTAL VOIUITEEL EXPENSES.	