

Charitable Contribution Substantiation Information Required		
Amount	Documentation	Substantiation
Monetary contributions of less than \$250	Bank record	Includes canceled check; bank, credit union, or credit card statement showing name; and transaction posting date (credit card)
	Written communication from a charity	Name of charity, date, and amount of contribution
	Payroll deduction	Pledge card and pay stub, W-2 wage statement, or other document furnished by employer, including total amount withheld for charity
Monetary contributions of \$250 or more	Written acknowledgment from the charity for each donation	Name of charity, date, amount paid, description, and estimate of value of goods or services provided by the charity
Non-Monetary contributions of less than \$250	Receipt from donee or reliable records	
Non-monetary contributions greater than \$250 and not more than \$500	Contemporaneous* written acknowledgment	Name of charity, date, amount paid, and description (but not value) of goods or services provided by the charity
Non-monetary contributions greater than \$500 and not more than \$5,000	Written acknowledgment	All of the above, plus how you obtained property, date you obtained the property, and cost or other basis

* A written acknowledgment is contemporaneous if it is obtained by the taxpayer on or before the earlier of the date the taxpayer files the original tax return for the year of the contribution or the due date (including extensions) for filing the original tax return.