



## Donations Substantiation Guide

Type of Donation	Amount Donated			
	Less Than \$250	\$250 to \$500	\$501 to \$5,000	Over \$5,000
<b>Cash</b>	Bank record or written receipt from charity.	Acknowledgement from charity.	Acknowledgement from charity.	Acknowledgement from charity.
<b>Publicly Traded Stock</b>	<ul style="list-style-type: none"> <li>Receipt.</li> <li>Written Records.</li> </ul>	<ul style="list-style-type: none"> <li>Acknowledgement.</li> <li>Written records.</li> </ul>	<ul style="list-style-type: none"> <li>Acknowledgement.</li> <li>Written records.</li> <li>Form 8283, Section A.</li> </ul>	<ul style="list-style-type: none"> <li>Acknowledgement.</li> <li>Written records.</li> <li>Form 8283, Section A.</li> </ul>
<b>Nonpublicly Traded Stock</b>	<ul style="list-style-type: none"> <li>Receipt.</li> <li>Written Records.</li> </ul>	<ul style="list-style-type: none"> <li>Acknowledgement.</li> <li>Written records.</li> </ul>	<ul style="list-style-type: none"> <li>Acknowledgement.</li> <li>Written records.</li> <li>Form 8283, Section A.</li> </ul>	<ul style="list-style-type: none"> <li>Acknowledgement.</li> <li>Written records.</li> <li>Qualified appraisal (if FMV &gt; \$10,000).</li> <li>Declaration of appraiser and donee acknowledgement (Form 8283, Section B).</li> </ul>
<b>Artwork</b>	<ul style="list-style-type: none"> <li>Receipt.</li> <li>Written Records.</li> </ul>	<ul style="list-style-type: none"> <li>Acknowledgement.</li> <li>Written records.</li> </ul>	<ul style="list-style-type: none"> <li>Acknowledgement.</li> <li>Written records.</li> <li>Form 8283, Section A.</li> </ul>	<ul style="list-style-type: none"> <li>Acknowledgement.</li> <li>Written records.</li> <li>Qualified appraisal (must attach to return if FMV &gt; \$20,000).</li> <li>Declaration of appraiser and donee acknowledgement (Form 8283, Section B).</li> </ul>
<b>Autos, Boats and Planes – Charity sells without significant use or material improvement.</b>	<ul style="list-style-type: none"> <li>Receipt.</li> <li>Written Records.</li> </ul>	<ul style="list-style-type: none"> <li>Form 1098-C or other acknowledgement.</li> <li>Written record.</li> </ul>	<ul style="list-style-type: none"> <li>Form 1098-C (attached to tax return).</li> <li>Written records.</li> <li>Form 8283, Section A.</li> </ul>	<ul style="list-style-type: none"> <li>Form 1098-C (attached to tax return).</li> <li>Written records.</li> <li>Donee acknowledgement (Form 8283, Section B)</li> </ul>
<b>Autos, Boats and Planes – Significant use or material improvement by charity OR the charity gives or sells at discounted price to needy individual in a qualified transfer.</b>	<ul style="list-style-type: none"> <li>Receipt.</li> <li>Written records.</li> </ul>	<ul style="list-style-type: none"> <li>Form 1098-C or other acknowledgment.</li> <li>Written record.</li> </ul>	<ul style="list-style-type: none"> <li>Form 1098-C (attached to tax return).</li> <li>Written records.</li> <li>Form 8283, Section A.</li> </ul>	<ul style="list-style-type: none"> <li>Form 1098-C (attached to tax return).</li> <li>Written records.</li> <li>Qualified appraisal.</li> <li>Declaration of appraiser and donee acknowledgement (Form 8283, Section B)</li> </ul>
<b>All Other Noncash Donations</b>	<ul style="list-style-type: none"> <li>Receipt.</li> <li>Written records.</li> </ul>	<ul style="list-style-type: none"> <li>Acknowledgment.</li> <li>Written records.</li> </ul>	<ul style="list-style-type: none"> <li>Acknowledgement.</li> <li>Written records.</li> <li>Form 8283, Section A.</li> </ul>	<ul style="list-style-type: none"> <li>Form 1098-C (attached to tax return).</li> <li>Written records.</li> <li>Qualified appraisal [attach to return if deduction &gt; \$500,000 or any amount if a donation of a façade easement in a registered historic district (along with photographs and certain other information)].</li> <li>Declaration of appraiser and donee acknowledgement (Form 8283, Section B).</li> </ul>
<b>Payroll Deduction</b>	<ul style="list-style-type: none"> <li>Paystub, W-2 or other written record from employer.</li> <li>Pledge card.</li> </ul>	<ul style="list-style-type: none"> <li>Paystub, W-2 or other written record from employer.</li> <li>Pledge card.</li> </ul>	<ul style="list-style-type: none"> <li>Paystub, W-2 or other written record from employer.</li> <li>Pledge card.</li> </ul>	<ul style="list-style-type: none"> <li>Paystub, W-2 or other written record from employer.</li> <li>Pledge card.</li> </ul>
<b>Volunteer Out-of-Pocket Expenses</b>	Receipt, canceled check or other written records.	<ul style="list-style-type: none"> <li>Receipt, canceled check or other written records.</li> <li>Acknowledgement.</li> </ul>	<ul style="list-style-type: none"> <li>Receipt, canceled check or other written records.</li> <li>Acknowledgement.</li> </ul>	<ul style="list-style-type: none"> <li>Receipt, canceled check or other written records.</li> <li>Acknowledgement.</li> </ul>