**8526. What substantiation requirements must a taxpayer satisfy in order to claim an income tax deduction for a charitable donation?**

A taxpayer-donor is not entitled to a charitable deduction for a contribution of cash, check, or other monetary gift unless the donor maintains either a bank record or a written communication from the donee showing the name of the organization and the date and the amount of the contribution.[[1]](#footnote-1)

A taxpayer must substantiate a charitable contribution of $250 or more (whether in cash or property) by a contemporaneous written acknowledgment of the contribution supplied by the charitable organization. The taxpayer is not required to provide substantiation if certain information is reported on a return filed by the charitable organization.[[2]](#footnote-2) (An organization can provide the acknowledgement electronically, such as in an e-mail addressed to the donor).[[3]](#footnote-3) Special rules apply to the substantiation and disclosure of quid pro quo contributions and contributions made by payroll deduction.[[4]](#footnote-4) A taxpayer must generally obtain a qualified appraisal for contributions of property that is difficult to value if the taxpayer claims a deduction of more than $5,000 for the donation.[[5]](#footnote-5)

A taxpayer is not entitled to a deduction for a contribution of clothing or household items unless the property is in new or good used condition. A deduction for a contribution of clothing or household items may be denied if the property has minimal monetary value. These rules do not apply to a contribution of a single item if the taxpayer claims a deduction of more than $500 and includes a qualified appraisal with the return. Household items include furniture, furnishings, electronics, linens, appliances, and similar items; but not food, art, jewelry, and collections.[[6]](#footnote-6)

Special rules apply to certain types of gifts, including charitable donations of patents and intellectual property, and for donations of used motor vehicles, boats, and airplanes.[[7]](#footnote-7)

1. . IRC Sec. 170(f)(17). [↑](#footnote-ref-1)
2. . IRC Sec. 170(f)(8). [↑](#footnote-ref-2)
3. . IRS Pub. 1771 (March 2008), p. 6. [↑](#footnote-ref-3)
4. . Treas. Regs. §§1.170A-13(f), 1.6115-1. [↑](#footnote-ref-4)
5. . IRC Sec. 170(f)(11). [↑](#footnote-ref-5)
6. . IRC Sec. 170(f)(16). [↑](#footnote-ref-6)
7. . See IRC Secs. 170(e)(1)(B), 170(f)(11), 170(f)(12), 170(m); Notice 2005-44, 2005-25 IRB 1287. [↑](#footnote-ref-7)