



Charitable Contributions

Charitable Contributions Guide

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Charitable Organizations

Qualified charitable organizations include nonprofit groups that are religious, charitable, educational, scientific, or literary in purpose, or that work to prevent cruelty to children or animals.

Examples of Qualified and Nonqualified Organizations

Qualified	Nonqualified
<ul style="list-style-type: none"> Churches, mosques, temples, synagogues, and other religious organizations. Boy and Girl Scouts of America, Boys and Girls Clubs of America, Red Cross, CARE, Goodwill, Salvation Army, United Way. Fraternal orders, if gifts used for qualified charitable purposes. War veterans' groups. Nonprofit schools, colleges, museums, hospitals, and organizations trying to find medical cures. Federal, state, and local governments, if gifts are solely for public purposes, including nonprofit volunteer fire departments, and public parks facilities. 	<ul style="list-style-type: none"> Country clubs, lodges, fraternal orders, and similar groups, unless they are a qualified charity. Civic leagues, social and sports clubs, labor unions, and chambers of commerce. Political organizations and candidates. Foreign organizations. Exceptions: Contributions to certain Canadian, Israeli, and Mexican charities are deductible. See IRS Publication 526. Homeowner's associations.

Online search tool. The IRS provides a way to search for qualified charitable organizations online at www.irs.gov/charities-non-profits/search-for-tax-exempt-organizations.

Contributions That Benefit You

If you receive a benefit in exchange for a charitable contribution, the deduction is reduced by the value of the benefit received.

Charitable Contributions

Deductible as Charitable Contributions	Nondeductible as Charitable Contributions
<ul style="list-style-type: none"> Cash, check, credit card, or money order given to a qualified charitable organization. Property other than cash or check given to a qualified charitable organization. Out-of-pocket expenses when serving a qualified organization as a volunteer. Automobile expenses when serving a qualified organization as a volunteer. Limited portion of expenses paid for a student living with the taxpayer under a written agreement, sponsored by a qualified charitable organization. Charity volunteer's travel expenses away from home, including meals/lodging if there is no significant level of personal pleasure, recreation, or vacation in the travel. 	<ul style="list-style-type: none"> Contribution to a nonqualified charitable organization. Political contributions. The value of a taxpayer's time or services. Gifts to an individual. Donations to organizations engaged in lobbying, for law changes, or for the taxpayer's trade or business. Tuition at a school that is a qualified charity (but may qualify for education tax benefits). The cost of raffle, bingo, or lottery tickets (but may qualify as a gambling loss). The value of blood given to a blood bank. Adoption expenses. Contributions of \$250 or more if acknowledgement statement is not retained. The transfer of a future interest in tangible personal property. The amount of contribution where a benefit was received in exchange. Certain contributions to donor-advised funds.

Athletic tickets. No deduction is allowed for amounts paid to (or for the benefit of) a college or university in exchange for athletic event tickets or seating rights.

Membership fees or dues as a donation. Membership dues or fees paid to qualified charitable organization, minus the value of any membership benefits, are deductible. If the annual fee is \$75 or less, certain membership benefits are disregarded, even if you pay more than \$75 annually. Examples of disregarded benefits include:

- Free or discounted parking or admission to events or facilities.

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