

Charitable Contributions

1. Charitable contributions are deductible the year received (or mailed).
2. If the donor specifies a particular recipient, no deduction is allowed for such things as benevolence funds or scholarship funds.
3. Non-Cash property should be acknowledged with a description of property given. No value should be stated on the receipt.
4. Expenses incurred in performing services on behalf of a church or other charity may be deducted. Miles driven for church-related work can be claimed as a charitable contribution at 14 cent per mile. (as of 2007)
5. NO deduction is allowed for time or services rendered, or for rent-free building space made available to a church.
6. A church is not required to provide written substantiation of contributions. However, contributions without written substantiation may NOT be deductible if they exceed specific amounts. (See below.) For those contributions less than the specified amounts, a cancelled check is adequate substantiation.
7. Individual contributions of \$ 250 or more are deductible only if the donor receives a written acknowledgement from the church or charity that satisfies the following requirements:
 - a. Receipt must in writing and identify donor by name. (Social Security number is not required.)
 - b. Each contribution of \$ 250.00 or more should be itemized separately.
 - c. If no goods or services were given in exchange, the receipt must include a statement to that effect, stating that the donor received only "*intangible religious benefit*".
Sample: "*Any value received in exchange for this contribution is purely intangible religious benefit.*"
 - d. If goods or services were provided by the church in exchange for the contribution, the receipt must include an estimate of their value. "Token" goods or services are exempt. (Generally, up to 2% of the amount contributed.) Only the amount in excess of the value of the goods or services provided is to be included as a charitable contribution.
 - e. The written acknowledgment must be received by the donor on or before the earlier of:
 - the date the donor files a tax return claiming a deduction for the contributions
 - due date (including extensions) for filing the return (normally April 15)
 - f. These rules do not apply to regular weekly cash contributions of less than \$ 250.00 even though the yearly total may be substantial. (However, if goods or services were provided and the contribution is \$ 75 or more, the same rules apply as those for donations of \$ 250.00 or more.)