

CONTRIBUTION FINDER



Giving to charity is a great way to do a good deed and save tax dollars at the same time. Your contribution is deductible if it is made to a "qualified organization." You can use the following chart adapted from IRS Publication 526 as a guide:

Receipts from the charity are needed for contributions of \$250 or more.

CANCELLED CHECKS, RECEIPTS OF PURCHASE, OR ACKNOWLEDGEMENTS FROM THE CHARITY ARE REQUIRED FOR DONATIONS OF ANY SIZE.



DEDUCTIBLE

Money or property given to:

- Churches, synagogues, temples, mosques & other religious organizations
- Federal, state or local governments solely for public purposes
- Non-profit schools & hospitals
- Public parks & recreational facilities
- Charitable non-profit organizations, e.g. Salvation Army, Red Cross, Goodwill, Scouts, etc. (See IRS Publication 78 for a complete list.)
- War veterans' groups
- Having an exchange student live with you (up to \$50/month)

Receipts are needed for contributions of \$250 or more.

NOT DEDUCTIBLE

Money or property given to:

- Civic leagues, social & sports clubs, labor unions, chambers of commerce
- Most foreign organizations
- Groups run for profit
- Groups whose purpose is to lobby
- Homeowners' associations
- Individuals/Benefits (no matter how needy they are)
- Cost of raffle, bingo or lottery tickets
- Dues paid to country clubs, lodges, fraternal orders, etc.
- Tuition
- Value of your time or services
- Value of blood given to a blood bank

Out-of-pocket expenses in giving services: Even though you cannot deduct the value of your time or service, you can deduct out-of-pocket expenses in performing such services, e.g. uniforms, supplies, travel as a delegate (if there is no significant element of personal pleasure) & mileage at 14¢ per mile. Remember to save receipts for your expenses.

Contributions from which you benefit: You can deduct only the amount of your contribution that is more than the amount of the benefit, e.g. if you buy an item at a charitable auction for \$25 and it is worth \$20, you can deduct \$5.

Who to give to?

Not sure of where to start? Try **CharityNavigator.org** for guidance. They have valuable information on how to pick a charity. Another useful site is **JustGive.org**. They list 1.5 million charities by category and include a profile of each group's purpose and a summary of their finances, which shows the % of money that went to the actual programs vs. administrative costs. You can donate to the charity of your choice through them at **www.JustGive.org** or call toll-free at 1-866-JUSTGIVE (587-8448).

Eyeglasses:

Lions Clubs collect used eyeglasses for distribution to those in need around the world. Collection boxes can be found throughout your community including at Goodwill Industries stores, LensCrafters and offices of members of the American Optometric Association. For a list of centers go to **www.lionsclubs.org** or check your phone book for a local chapter.

Cell Phones:

You can donate your used wireless phone to aid in the fight against domestic violence. Just mail the phone (if still in working condition), battery and charger to **Call to Protect**, 2555 Bishop Circle West, Dexter, MI 48130, or go to **www.wirelessfoundation.org** to find a collection site near you.

Vehicles:

America's Car Donation Charities Center processes donations for hundreds of charities nationwide. You can choose the charity you want to benefit from your donation of a car, boat or RV. To maximize a vehicle donation, give to a charity that uses it or gives it to someone in need. Go to **www.donateacar.com** or call 1-800-237-4336.

The IRS publishes a list of qualified organizations. Refer to IRS Publication 78, *Cumulative List of Organizations* to verify if an organization is eligible to receive tax-deductible charitable contributions. You can access this information online by visiting **www.irs.gov/Charities-&-Non-Profits/Publication-78-Help**.

NONCASH CONTRIBUTIONS

A TAXPAYER'S GUIDE



The IRS allows you to deduct the *fair market value* of items donated to charity. The *fair market value* is the price a typical buyer would actually pay for an item of the same age, style, and use. Usually items are worth far less than you paid for them. Used items must be in good or better condition, and items of minimal value such as socks and underwear will be disallowed. It is wise to document your gifts with photographs and keep detailed information on the items given. Use the price ranges below to select a value indicative of the price you paid for the item and its condition. Price range maximum is for higher-end goods in excellent condition. When in doubt, do not exceed 10% of the purchase price. **For a valid deduction, a dated receipt, FMV calculation, and original cost information *must* be provided.**

Quantity	WOMEN'S CLOTHING:	Orig. Cost	FMV	Total Value
	Activewear		\$2-20	
	Belts		\$1-7	
	Bathrobes		\$2-12	
	Blazer		\$5-20	
	Blouses / shirts		\$3-15	
	Boots, leather		\$3-25	
	Coats		\$3-50	
	Costume Jewelry		\$1-10	
	Dresses		\$3-25	
	Gloves		\$1-5	
	Handbags		\$3-20	
	Hats		\$2-10	
	Jackets		\$3-30	
	Pants		\$3-12	
	Scarves		\$1-5	
	Shoes		\$3-15	
	Shorts		\$2-10	
	Skirts		\$2-10	
	Suits		\$6-35	
	Sweaters		\$3-15	
	T-Shirts		\$1-5	

Quantity	CHILDREN'S CLOTHING:	Orig. Cost	FMV	Total Value
	Boots		\$2-10	
	Coats		\$3-20	
	Dresses		\$3-12	
	Hats / Mittens		\$1-3	
	Jackets		\$3-20	
	Pants		\$2-10	
	Shirts / Blouses		\$2-8	
	Shoes		\$2-8	
	Shorts		\$2-6	
	Sleepwear		\$3-6	
	Snowsuits		\$3-15	
	Sweaters		\$2-8	
	Sweatshirts / Pants		\$2-5	

Quantity	MEN'S CLOTHING:	Orig. Cost	FMV	Total Value
	Activewear		\$2-20	
	Belts		\$1-6	
	Boots, leather		\$3-25	
	Hats, Gloves		\$1-5	
	Jackets		\$3-30	
	Coats		\$3-60	
	Pants		\$3-14	
	Shirts		\$2-15	
	Shoes		\$3-15	
	Shorts		\$2-10	
	Sport coat		\$5-30	
	Suits		\$10-60	
	Sweaters		\$3-15	
	Ties		\$1-8	
	T-shirts		\$1-5	

Quantity	INFANTS:	Orig. Cost	FMV	Total Value
	Baby Carrier		\$3-15	
	Baby Swing		\$5-20	
	Blanket		\$2-5	
	Hats / Mittens		\$1-3	
	Changing Pad		\$1-3	
	Changing Table		\$5-30	
	Crib w/mattress		\$20-75	
	Diaper Bag		\$2-8	
	High Chair		\$5-25	
	Playpen		\$5-30	
	Room Monitor		\$5-15	
	Shirts / Pants		\$1-6	
	Shoes		\$2-8	
	Sleepers		\$1-6	
	Snowsuits		\$3-15	
	Stroller		\$10-30	
	Sweaters		\$2-8	
	Walker		\$5-14	

Quantity	BOOKS, MUSIC, TOYS:	Orig. Cost	FMV	Total Value
	Board Games		\$1-5	
	Books - Lg. Cooking / Art		\$1-8	
	Books - Hardcover		\$1-5	
	Books - Paperback		\$1-3	
	DVD Movies		\$1-5	
	Compact Discs		\$1-5	
	Dolls		\$2-10	
	Puzzles		\$1-3	
	Record Albums		\$1-2	
	Stuffed Animals		\$1-6	
	Video Games		\$1-10	

Quantity	LINENS:	Orig. Cost	FMV	Total Value
	Afghan / Throw		\$2-8	
	Bath Towels		\$1-6	
	Bedspreads		\$3-25	
	Blankets		\$2-10	
	Curtains		\$2-12	
	Dish Towel, Pot Holder		\$1-3	
	Drapes		\$5-40	
	Fabric per yard		\$1-8	
	Electric Blanket		\$3-15	
	Mattress Pad		\$4-15	
	Pillows		\$2-6	
	Placemats - set of 4		\$1-6	
	Quilts / Comforters		\$8-30	
	Sheet Sets		\$2-15	
	Table Cloth		\$2-6	
	Throw Rugs		\$2-12	

Quantity	SPORTS EQUIPMENT:	Orig. Cost	FMV	Total Value
	Athletic Shoes (specialty)		\$2-20	
	Backpack w/metal frame		\$5-15	
	Balls - soccer,foot,basket		\$1-5	
	Bicycle		\$5-80	
	Bowling Ball		\$3-25	
	Exercise Bike		\$10-100	
	Fishing Rod		\$3-20	
	Gloves - hockey, catcher		\$3-25	
	Helmets		\$3-30	
	Hockey Skates		\$5-25	
	Ice Skates		\$3-15	
	Pads - hockey, football		\$5-50	
	In-line Skates		\$5-20	
	Set of Golf Clubs		\$10-100	
	Skateboard		\$5-30	
	Ski Boots		\$5-40	
	Skis/Snowboard		\$10-50	
	Sleeping Bag		\$3-15	
	Tennis Racket		\$5-30	
	Treadmill		\$25-100	

Quantity	KITCHEN:	Orig. Cost	FMV	Total Value
	Bakeware		\$1-8	
	Coffee Mugs		\$5-1	
	Cutting Board		\$1-3	
	Plates / Bowls		\$2-4	
	Dish Drainer		\$2-4	
	Glassware		\$1-3	
	Mixing Bowls		\$2-6	
	Pots & Pans		\$2-12	
	Knives / Cutlery		\$1-3	
	Flatware / Utensils		\$5-2	
	Teapot		\$2-5	

Quantity	FURNITURE:	Orig. Cost	FMV	Total Value
	Bookcase		\$10-50	
	Box Springs		\$5-20	
	Buffet		\$25-150	
	Bunk Beds		\$50-110	
	Chair - Dining Room		\$5-40	
	Chair-Office		\$5-40	
	Chair-Rocking		\$25-100	
	Chair-Upholstered		\$25-100	
	Chest of Drawers		\$25-100	
	China Cabinet		\$50-250	
	Coffee Table		\$10-65	
	Desk		\$25-140	
	Dining Room Table		\$50-150	
	Dresser w/Mirror		\$25-100	
	End Table		\$10-50	
	Entertainment Center		\$30-100	
	File Cabinet		\$12-20	
	Framed Art Print		\$4-15	
	Headboard		\$15-50	
	Kitchen Set		\$35-150	
	Lamp-Desk		\$3-30	
	Lamp-Floor		\$5-75	
	Mattress		\$10-65	
	Microwave Cart		\$8-20	
	Mini Blinds		\$2-10	
	Nightstand		\$15-35	
	Piano		\$50-300	
	Picture Frames		\$2-10	
	Recliner		\$25-100	
	Roll-away Bed		\$15-30	
	Sleeper Sofa		\$90-275	
	Sofa		\$50-250	
	Wardrobe		\$20-100	
	Wooden Trunk		\$10-50	

Quantity	ELECTRIC APPLIANCES:	Orig. Cost	FMV	Total Value
	Air Conditioner		\$20-90	
	Answering Mach.		\$2-5	
	Boombox		\$4-10	
	Blender		\$2-10	
	Clock Radio		\$2-5	
	Clothes Dryer		\$15-90	
	Coffee Maker		\$3-15	
	Crock Pot		\$2-6	
	Dehumidifier		5-40	
	Dishwasher		\$15-90	
	DVD/Blu-Ray Player		\$5-30	
	Fan		\$2-10	
	Hair Dryer		\$1-5	
	Hand Mixer		\$1-5	
	Humidifier		\$5-20	
	Iron		3-10	
	Microwave		10-40	
	Popcorn Popper		\$2-8	
	Portable CD/MP3		\$5-15	
	Refrigerator		\$40-150	
	Sewing Machine		\$10-100	
	Space Heater		\$5-20	
	Stereo Components		\$10-75	
	Stove		\$10-150	
	Telephone		\$2-15	
	Television (flat screen)		\$10-100	
	Toaster		\$1-5	
	Toaster Oven		\$3-10	
	Vacuum Cleaner		\$5-50	
	VCR		\$2-10	
	Washing Machine		\$15-150	

Quantity	COMPUTERS:	Orig. Cost	FMV	Total Value
	Hardware		\$2-25	
	Computers		\$25-175	
	Monitors		\$5-50	
	Tablet/smartphone		\$10-100	
	Printers		\$3-50	
	Scanners		\$10-20	
	Software		\$2-10	

Quantity	SEASONAL/OUTDOOR:	Orig. Cost	FMV	Total Value
	Holiday Decorations		\$1-15	
	Costumes		\$3-25	
	Artificial Tree		\$5-15	
	Baskets		\$1-3	
	Grill		\$8-40	
	Patio Furniture		\$4-40	
	Tools		\$2-10	
	Lawn Mower		\$10-100	
	Step Ladder		\$10-20	
	Snow Blower		\$20-80	

Quantity	MISCELLANEOUS:	Orig. Cost	FMV	Total Value
	Camera		\$5-35	
	Eyeglasses		\$2-4	
	Fireplace Tools Set		\$5-15	
	Plastic Cooler		\$2-15	
	Luggage		\$3-15	
	Knick-knacks, Vases		\$1-8	
	Pet Carrier		\$5-20	

DATE: _____ DONATED TO: _____ TOTAL COST: \$ _____ GRAND TOTAL VALUE: \$ _____
 ADDRESS: _____

CASH CONTRIBUTIONS

Some examples of organizations you can donate to are shown on the checklist below. General types of organizations that qualify are listed along with specific examples from Worth Magazine's "America's 100 Best Charities."

ORGANIZATION	AMOUNT
ANIMALS AND ENVIRONMENT:	
ASPCA	
Conservation International	
Defenders of Wildlife	
Humane Society	
National Audubon Society	
National Wildlife Federation	
Natural Resources Defense Council	
Public Parks & Recreation Facilities	
The Nature Conservancy	
World Wildlife Fund	
Other	
ARTS & EDUCATION:	
Alumni Associations	
The Children's Scholarship Fund	
Literacy Volunteers of America	
Libraries	
Museums	
PTAs	
Nonprofit Schools & Colleges	
Nonprofit Theatre Groups	
Public Radio	
Public Television	
Scholarship Funds	
Other	
CHILDREN & YOUTH:	
Big Brothers Big Sisters of America	
Boys & Girls Clubs of America	
Children's Defense Fund	
Children's Wish Foundation	
Girl Scouts & Boy Scouts	
Toys for Tots	
YMCA & YWCA	
Other	
HEALTH:	
Alzheimer's Association	
American Cancer Society	
American Foundation for AIDS Research	
American Heart Association	
American Lung Association	
Arthritis Foundation	
Cystic Fibrosis Foundation	
Easter Seals	
March of Dimes	
Muscular Dystrophy Association	
Nonprofit Hospitals	
Ronald McDonald House Charities	
Other	

ORGANIZATION	AMOUNT
HUMAN SERVICES:	
America's Second Harvest	
Food Shelf	
Goodwill Industries	
Habitat for Humanity	
Lions Clubs	
Mothers Against Drunk Driving	
Planned Parenthood	
Salvation Army	
United Way	
Other	
RELIEF AND DEVELOPMENT:	
American Refugee Committee	
CARE USA	
Doctors Without Borders	
Red Cross	
UNICEF	
Other	
RELIGIOUS:	
Donations/Dues to Churches, Mosques, Synagogues & Temples	
Building Funds	
Canned Goods, Food & Other Donations	
Relief Services & Missions	
Other	
VETERANS & EMERGENCY WORKERS:	
AMVETS	
Police & Peace Officers Association	
Professional Firefighters Association	
Vietnam Veterans of America	
Other	
Total Cash Donations:	

Receipts or cancelled checks are needed for all cash donations.

Expenses incurred in housing an exchange student: _____

Volunteer expenses:

Convention expenses incurred as a chosen representative _____

Travel as a volunteer _____

Uniforms _____

Supplies purchased as a volunteer _____

Miles driven _____ x .14 = _____

Other non-reimbursed expenses (postage, phone calls, training, etc.) _____

Total Volunteer Expenses: _____