



News Essentials

- [What's Hot](#)
- [News Releases](#)
- [IRS - The Basics](#)
- [IRS Guidance](#)
- [Media Contacts](#)
- [Facts & Figures](#)
- [Around the Nation](#)
- [e-News Subscriptions](#)

The Newsroom Topics

- [Multimedia Center](#)
- [Noticias en Español](#)
- [Radio PSAs](#)
- [Tax Scams](#)
- [The Tax Gap](#)
- [Fact Sheets](#)
- [IRS Tax Tips](#)
- [Armed Forces](#)
- [Latest News Home](#)

Top Eight Tax Tips about Deducting Charitable Contributions

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IRS Tax Tip 2015-47, March 26, 2015

When you give a gift to charity that helps the lives of others in need. It may also help you at tax time. You may be able to claim the gift as a deduction that may lower your tax. Here are eight tax tips you should know about deducting your gifts to charity:

1. **Qualified Charities.** You must donate to a qualified charity if you want to deduct the gift. You can't deduct gifts to individuals, political organizations or candidates. To check the status of a charity, use the IRS [Select Check](#) tool.
2. **Itemized Deduction.** To deduct your contributions, you must file Form 1040 and itemize deductions. File [Schedule A](#), Itemized Deductions, with your federal tax return.
3. **Benefit in Return.** If you get something in return for your donation, your deduction is limited. You can only deduct the amount of your gift that is more than the value of what you got in return. Examples of benefits include merchandise, meals, tickets to an event or other goods and services.
4. **Donated Property.** If you gave property instead of cash, the deduction is usually that item's fair market value. Fair market value is generally the price you would get if you sold the property on the open market.
5. **Clothing and Household Items.** Used clothing and household items must be in at least good condition to be deductible in most cases. Special rules apply to cars, boats and other types of property donations. See [Publication 526](#), Charitable Contributions, for more on these rules.
6. **Form 8283.** You must file [Form 8283](#), Noncash Charitable Contributions, if your deduction for all noncash gifts is more than \$500 for the year.
7. **Records to Keep.** You must keep records to prove the amount of the contributions you made during the year. The kind of records you must keep depends on the amount and type of your donation. For example, you must have a written record of any cash you donate, regardless of the amount, in order to claim a deduction. For more about what records to keep refer to [Publication 526](#).
8. **Donations of \$250 or More.** To claim a deduction for donated cash or goods of \$250 or more, you must have a written statement from the charity. It must show the amount of the donation and a description of any property given. It must also say whether the organization provided any goods or services in exchange for the gift.

Also refer to [Publication 561](#), Determining the Value of Donated Property. You can get IRS tax forms and publications on [IRS.gov/forms](#) anytime.

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