

Gifts to Charity: Six Facts About Written Acknowledgements

Throughout the year, many taxpayers contribute money or gifts to qualified organizations eligible to receive tax-deductible charitable contributions. Taxpayers who plan to claim a charitable deduction on their tax return must do two things:

- Have a bank record or written communication from a charity for any monetary contributions.
- Get a [written acknowledgment](#) from the charity for any single donation of \$250 or more.

Here are six things for taxpayers to remember about these donations and written acknowledgements:

- Taxpayers who make single donations of \$250 or more to a charity must have one of the following:
 - A separate acknowledgment from the organization for each donation of \$250 or more.
 - One acknowledgment from the organization listing the amount and date of each contribution of \$250 or more.
- The \$250 threshold doesn't mean a taxpayer adds up separate contributions of less than \$250 throughout the year.
 - For example, if someone gave a \$25 offering to their church each week, they don't need an acknowledgement from the church, even though their contributions for the year are more than \$250.
- Contributions made by payroll deduction are treated as separate contributions for each pay period.
- If a taxpayer makes a payment that is partly for goods and services, their deductible contribution is the amount of the payment that is more than the value of those goods and services.
- A taxpayer must get the acknowledgement on or before the earlier of these two dates:
 - The date they file their return for the year in which they make the contribution.
 - The due date, including extensions, for filing the return.
- If the acknowledgment doesn't show the date of the contribution, the taxpayers must also have a bank record or receipt that does show the date.

More Information:

[Can I Deduct My Charitable Contributions?](#)

[Publication 526](#), Charitable Contributions

[Tax Topic 506](#), Charitable Contributions

[Publication 1771](#), Charitable Contributions Substantiation and Disclosure Requirements

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