



501(c)(3) Contributions

In accordance with [Page 2 of IRS Publication 1771](#) the receipt must contain the following:

- **Name of the Charity;**
- **Date of Contribution;** and
- **Amount (\$) of the Contribution.**
- **Acknowledgment of “no goods or services were provided as part of this donation.”**

No Goods or Service Provided

No payments made for goods or services can be deducted from a donor’s taxes even if the payment was made to a 501(c)(3) organization.

For example, if a person is going to a dinner event for a charity, the fee for the dinner may not be used as a tax deduction. Although, if a separate cash donation is made at the dinner, that amount may be deducted.

Less than \$250

Any single instance where a donation is made up to **\$250** does not need a receipt. Under this rule, a person may make ten (10) trips to donate clothes and claim it as a tax deduction without proof or a receipt. Once the amount, for any donation, reaches \$250 or more, a receipt is required. ([26 U.S. Code § 175\(f\)\(8\)\(A\)](#))

More than \$500

If the donation is more than **\$500**, the donation must be described in full. ([26 U.S. Code § 175\(f\)\(11\)\(B\)](#))

More than \$5,000

If the donation value is more than **\$5,000**, the property must be assessed by a “[qualified appraiser](#).” This is not defined although the donor is advised to use their best judgment. ([26 U.S. Code § 175\(f\)\(8\)\(C\)](#))

Maximum Tax Deduction

An individual may deduct up to **50% of their adjusted gross income** ([line 36 on IRS Form 1040 Schedule 1](#)). ([26 U.S. Code § 170\(b\)\(1\)\(B\)](#))