



Topic no. 506, Charitable contributions

Currently, you can only deduct charitable contributions if you itemize deductions on Schedule A (Form 1040), Itemized Deductions (this may be limited). See Publication 526, Charitable Contributions. Beginning with tax year 2026, if you do not itemize, you may deduct up to \$1,000 (\$2,000 if filing jointly) of your cash contributions to certain qualified organizations.

Gifts to individuals are not deductible. Only qualified organizations are eligible to receive tax deductible contributions.

To determine if the organization that you contributed to qualifies as a charitable organization for income tax deduction purposes, refer to our Tax Exempt Organization Search Tool.

If you receive a benefit in exchange for the contribution such as merchandise, goods or services, including admission to a charity ball, banquet, theatrical performance, or sporting event, you can only deduct the amount that exceeds the fair market value of the benefit received or expected to be received.

For contributions of **cash, check, or other monetary gift** (regardless of amount), you must maintain a record of the contribution: a bank record or a written communication from the qualified organization containing the name of the organization, the amount, and the date of the contribution.

In addition to deducting your cash contributions, you generally can deduct the fair market value of any other property you donate to qualified organizations. See Publication 561, Determining the Value of Donated Property.

For any contribution of \$250 or more (including contributions of cash or property), you must obtain and keep in your records a contemporaneous written acknowledgment from the qualified organization indicating the amount of the cash and a description of any property other than cash contributed. The acknowledgment must say whether the organization provided any goods or services in exchange for the gift and, if so, must provide a description and a good faith estimate of the value of those goods or services. One document from the qualified organization may satisfy both the written communication requirement for monetary gifts and the contemporaneous written acknowledgment requirement for all contributions of \$250 or more.

You must fill out one or more Forms 8283, Noncash Charitable Contributions and attach them to your return, if your deduction for any **noncash contribution** is more than \$500. If you claim a deduction of more than \$500, but not more than \$5,000 per item (or a group of similar items), you must fill out Form 8283, Section A. If you claim a

deduction of more than \$5,000 per item (or a group of similar items), you must obtain a qualified appraisal of the item or group of items and fill out Form 8283, Section B. If you claim a deduction of more than \$500,000 for a contribution of noncash property, you must fill out Form 8283, Section B, and also attach the qualified appraisal to your return.

Special rules apply to donations of certain types of property such as automobiles, inventory and certain other readily valued property. For more information, refer to Publication 526. For information on determining the value of your noncash contributions, refer to Publication 561.

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