RULES FOR CASH DONATIONS OF ANY AMOUNT. The law completely disallows any deduction for a charitable donation of cash, a check, or any other monetary gift unless the donor has either: (1) a bank record (such as a cancelled check) or (2) a written communication from the charity that adequately documents the donation. Previously, the regulations allowed cash donations of less than \$250 to be substantiated with "reliable records", which could include something other than bank records or donee acknowledgment. An estimate of cash contributions is not allowed.

ADDITIONAL RULE FOR DONATIONS MADE BY CHECK EQUAL TO OR GREATER THAN \$250. Even though you have a cancelled check, if your check is for an amount of \$250 or more, you must also get a written acknowledgement from the charity before filing your return.

TIGHT RULES FOR DONATIONS OF USED CLOTHING AND

HOUSEHOLD GOODS. The law completely disallows deductions for most donations of used clothing and household goods that are not in "good used" condition or better. In other words, no write-offs for "junk". However, the law doesn't define what "good used" means. The value of the items donated should be what the items would sell for at a resale shop or garage sale. You should have signed and dated receipts for all donations. An appraisal is required for a deduction greater than \$5000.

| deduction greater than \$5000. | |
|--|--|
| Name(s) | |
| I certify that my (our) charitable contribut that I have the necessary documentation: | tions for the year 2024 are as follows and |
| Donations of money | \$ |
| Non-monetary contributions | \$ |
| (Please attach a schedule of non-monetary the contribution, the name of the charity, a donated, the original (new) value of the ite donation) | a brief description of what items were |

Signature _____