

**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.

Name(s) \_\_\_\_\_

I certify that my (our) charitable contributions for the year 2025 are as follows and that I have the necessary documentation:

Donations of money \$ \_\_\_\_\_

Non-monetary contributions \$ \_\_\_\_\_

(Please attach a schedule of non-monetary contributions that include

(Please attach a schedule of non-monetary contributions that includes the date of the contribution, the name of the charity, a brief description of what items were donated, the original (new) value of the items and the value at the time of the donation)

Signature \_\_\_\_\_