

TAX YEAR 2026

Charitable Contributions
Recordkeeping Requirements

David Tucker CPA P.C.

12309 Limerick Ave
Austin, TX 78758
512-571-2849
979-488-9272 fax
E-mail: *David@Tucker.CPA*
Website: *Tucker.CPA*

Recordkeeping Requirements

Recordkeeping Requirements for Charitable Contributions	
Reporting Requirement Thresholds: • *Cash.* Do not combine separate contributions. • *Noncash.* Combine claimed deductions of all similar items to determine $501 or greater amount.	
Contribution: Less than $250	
Cash	One of the following: 1) Bank record with organization's name, date, and amount of contribution. Bank records may include canceled check, bank statement, or credit card statement. 2) Receipt (includes email) showing organization's name, date, and amount of contribution. 3) Payroll deduction record.
Non-cash	All of the following: 1) Receipt from a charitable organization showing the name of the organization, date and location of the contribution, and a reasonably detailed description of property contributed. 2) Documentation of FMV and method used to determine amount claimed, if less than your entire interest, and terms of any condition attached to the contribution. ***Note:*** A receipt is not required where it is impractical to get one, such as leaving property at a charity's unattended drop site. The organization's name, date of contribution, and description of property are still required.
Contribution: $250 to $500	
Cash	Same as less than $250, plus: Written acknowledgement from the charitable organization or payroll deduction record. The acknowledgement must (1) show the date and amount of the contribution, (2) state whether any goods or services other than intangible religious benefits were provided by the charitable organization (including a good faith estimate of the value), and (3) a statement that the only benefit the taxpayer received was an intangible religious benefit, if that was the case. The taxpayer must receive the acknowledgement by the earlier of the date of filing or due date of the return, including extensions.
Contribution: $250 to $500 *(continued)*	
Non-cash	Documentation as in 2), previous column, for less than $250 plus written acknowledgement from the charitable organization showing (1) the date and location of the contribution, (2) a reasonably detailed description of the contributed property, (3) whether any goods or services other than intangible religious benefits were provided by the charitable organization (including a good faith estimate of the value), and (4) a statement that the only benefit the taxpayer received was an intangible religious benefit, if that is the case. The written acknowledgement does not need to state fair market value. The taxpayer must receive the acknowledgement by the earlier of the date of filing or due date of the return, including extensions.
Contribution: $501 to $5,000	
Cash	Same as $250 to $500.
Non-cash	Same as $250 to $500, plus: • How property was acquired (purchase, gift, inheritance, etc.). • Approximate date property was obtained or produced. • Cost or other basis and basis adjustments. • Items in less than good condition may require an appraisal. If information about the date acquired or basis of the property is not available due to reasonable cause, attach an explanation to the return.
Contribution: Over $5,000	
Cash	Same as $250 to $500.
Non-cash	Same as $250 to $5,000. A written appraisal is generally required. Certain exceptions exist for written appraisals including securities with readily available market quotations.

Part Contribution, Part Goods or Services

A written statement from a charity is required if a donation is more than $75 and is partly a contribution and partly for goods or services. The statement must contain an estimate of the value of goods or services received. ***Exception:*** A written statement for goods or services is not required if one of the following is true.



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- The charity is a federal, state, or local government, or a religious organization where the benefit is an intangible religious benefit, such as admission to a religious ceremony.
- The goods or services are of token value.
- The goods or services are membership benefits.

Cash Donation Tracker

Charitable Organization	*Written Receipt?*	*Check #*	*Date*	*Amount*
			Total	

Charitable Mileage Log

Date	*Charitable Purpose*	*Miles*
	Total Miles	

Out-of-Pocket and Auto Expenses

If you do volunteer work for charitable organizations you can deduct your out-of-pocket expenses. The expense must be incurred because of the services rendered. The value of your time to render the services is not deductible. Report out-of-pocket expenses as cash contributions.

- ***Auto expenses.*** Deductible out-of-pocket expenses include the cost of using your auto in providing services for a charitable organization. Deduct the actual cost of gas and oil or the standard mileage rate. Add parking and tolls to amount claimed for either standard mileage rate or actual expenses.
- ***Charitable standard mileage rate.*** The charitable standard mileage rate is 14¢ per mile.
- ***Travel expenses.*** The cost of travel, such as air, rail, and bus transportation, as well as meals and lodging, are deductible while away from home doing volunteer work if there is no significant element of personal pleasure, recreation, or vacation in the travel. The deduction will not be denied simply because you enjoy doing the volunteer work. However, if you have only nominal duties for the charity, or if for significant parts of the trip you do not have duties to perform, the travel expenses are not deductible.
- ***Written log.*** A written log must be kept showing the name of the charitable organization, each date the vehicle was used for charity, and the miles driven for the charity (if using the charitable standard mileage rate).
- ***Conventions.*** Travel expenses to attend a convention of a qualified organization are deductible only if you are a chosen representative. Expenses to attend a church convention, for example, are not deductible if you attend as a member of the church rather than as a chosen representative.
- ***Uniforms.*** The cost and upkeep of uniforms not suitable for everyday use are deductible if required to be worn while performing volunteer work for a charitable organization.

Form 8283, *Noncash Charitable Contributions*

Use Form 8283, *Noncash Charitable Contributions,* to report information about noncash contributions when the total amount exceeds $500.

Complete Section A, Form 8283	Complete Section B, Form 8283
• Items or groups of similar items* for which a deduction of $5,000 or less per item is claimed. • Publicly traded securities, even if deduction exceeds $5,000.	• Items or groups of similar items* for which a deduction of more than $5,000 is claimed. • Most items reported in Section B require a written appraisal.

* Similar items are items of the same generic category or type. For example, clothing and books are not similar.

Contact Us

There are many events that occur during the year that can affect your tax situation. Preparation of your tax return involves summarizing transactions and events that occurred during the prior year. In most situations, treatment is firmly established at the time the transaction occurs. However, negative tax effects can be avoided by proper planning. Please contact us in advance if you have questions about the tax effects of a transaction or event, including the following:

- Pension or IRA distributions.
- Significant change in income or deductions.
- Job change.
- Marriage.
- Attainment of age 59½ or 73.
- Sale or purchase of a business.
- Sale or purchase of a residence or other real estate.
- Retirement.
- Notice from IRS or other revenue department.
- Divorce or separation.
- Self-employment.
- Charitable contributions of property in excess of $5,000.

This brochure contains general information for taxpayers and should not be relied upon as the only source of authority. Taxpayers should seek professional tax advice for more information.

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