

## Itemized Deductions - Contributions

2013

### Cash Contributions:

You cannot deduct a cash contribution, regardless of the amount, unless you keep as a record of the contribution a bank record (such as a canceled check, a bank copy of a canceled check, or a bank statement containing the name of the charity, the date, and the amount) or a written communication from the charity. The written communication must include the name of the charity, date of the contribution, and amount of the contribution. Clothes and household items donated must be in good, used condition or better in order to be deductible unless the item donated is worth more than \$500 and you have the item's value appraised. Attach a copy of the appraisal. Include any vehicles donated to charity. Attach Forms 1098-C received from the charity.

TSJ	Organization or Description of Contribution	2013 Amount	2012 Amount

TSJ	Conservation Real Property	2013 Amount	2012 Amount
	100% limit		
	50% limit		

TSJ	Description	2013 Miles	2012 Miles
	Number of miles traveled performing volunteer work for qualified charitable organizations		

### Noncash Contributions Totaling \$500 or Less:

TSJ	Description of Donated Property	2013 Amount	2012 Amount

### Noncash Contributions Totaling More Than \$500: Please enclose all Forms 1098-C or other documentation.

TSJ \_\_\_\_\_  
 Description of the donated property \_\_\_\_\_

Donee organization name \_\_\_\_\_

Donee organization address \_\_\_\_\_

Date the property was acquired by the taxpayer (Mo/Da/Yr) \_\_\_\_\_

Date the property was donated (Mo/Da/Yr) \_\_\_\_\_

Cost or basis of the donated property \_\_\_\_\_

Fair market value of the donated property \_\_\_\_\_

Which of the following methods was used to determine the fair market value? CAUTION: Generally, contributions in excess of \$5,000 of similar property will require an appraisal (does not apply to marketable securities)

- Appraisal     
  Thrift shop value     
  Catalog     
  Comparable sale

Other - please explain \_\_\_\_\_

Which of the following describes how this donated property was acquired?

- Purchase     
  Gift     
  Inheritance     
  Exchange