

## **2023 CHARITABLE CONTRIBUTIONS**

Cash contributions include those made by check, credit card or debit card as well as amounts incurred by an individual for unreimbursed out-of-pocket expenses in connection with their volunteer services to a qualifying charitable organization. Cash contributions don't include the value of volunteer services, securities, household items or other property.

You cannot deduct a cash contribution, *regardless of the amount*, unless you keep a bank record of the contribution (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.

**For cash contributions \$250 and over** a written communication from the charity is **REQUIRED** and must include the name of the charity, date of the contribution, amount of the contribution and include specific language indicating whether or not any goods or services were provided in exchange for the contribution.

Did you make any cash charitable contributions in **2023** for which you want to claim a deduction?

Yes \_\_\_\_\_ No \_\_\_\_\_

Do you have the appropriate documentation to support your deduction?

Yes \_\_\_\_\_ No \_\_\_\_\_