



CONTRIBUTION FINDER

Giving to charity is a great way to do a good deed and save tax dollars at the same time. Your contribution is deductible if it is made to a "qualified organization." You can use the following chart adapted from IRS Publication 526 as a guide:

Receipts from the charity are needed for contributions of \$250 or more.

CANCELLED CHECKS, RECEIPTS OF PURCHASE, OR ACKNOWLEDGEMENTS FROM THE CHARITY ARE REQUIRED FOR DONATIONS OF ANY SIZE.



DEDUCTIBLE

Money or property given to:

- Churches, synagogues, temples, mosques & other religious organizations
- Federal, state or local governments solely for public purposes
- Non-profit schools & hospitals
- Public parks & recreational facilities
- Charitable non-profit organizations, e.g. Salvation Army, Red Cross, Goodwill, Scouts, etc. (See IRS Publication 78 for a complete list.)
- War veterans' groups
- Having an exchange student live with you (up to \$50/month)

Receipts are needed for contributions of \$250 or more.

NOT DEDUCTIBLE

Money or property given to:

- Civic leagues, social & sports clubs, labor unions, chambers of commerce
- Most foreign organizations
- Groups run for profit
- Groups whose purpose is to lobby
- Homeowners' associations
- Individuals (no matter how needy they are)
- Cost of raffle, bingo or lottery tickets
- Dues paid to country clubs, lodges, fraternal orders, etc.
- Tuition
- Value of your time or services
- Value of blood given to a blood bank

Qualified IRA Plan distributions: If you are over 70½, for tax years 2008 and 2009 only, you can donate money directly from your IRA to a qualified charity without including the distribution in income.

Out-of-pocket expenses in giving services: Even though you cannot deduct the value of your time or service, you can deduct out-of-pocket expenses in performing such services, e.g. uniforms, supplies, travel as a delegate (if there is no significant element of personal pleasure) & mileage at 14¢ per mile. Remember to save receipts for your expenses.

Contributions from which you benefit: You can deduct only the amount of your contribution that is more than the amount of the benefit, e.g. if you buy an item at a charitable auction for \$25 and it is worth \$20, you can deduct \$5.

Who to give to?

Not sure of where to start? Try **charity navigator.org** for guidance. They have valuable information on how to pick a charity. Another useful site is **JustGive.org**. They list 1 million charities by category and include a profile of each group's purpose and a summary of their finances, which shows the % of money that went to the actual programs vs. administrative costs. You can donate to the charity of your choice through them at www.JustGive.org or call toll-free at 1-866-JUSTGIVE (587-8448).

What to do with those old computers?

Share the Technology collects computer equipment, including used inkjet and laser cartridges, and supplies refurbished ones to people with disabilities, schools and nonprofit organizations. Their web site also has links to many other resources. You can find them at www.sharetechnology.org or write to PO Box 548, Rancocas, MI 08073.

Eyeglasses:

Lions Clubs collect used eyeglasses for distribution to those in need around the world. Collection boxes can be found throughout your community including at Goodwill Industries stores, LensCrafters and offices of members of the American Optometric Association. For a list of centers go to www.lionsclubs.org or check your phone book for a local chapter.

Cell Phones:

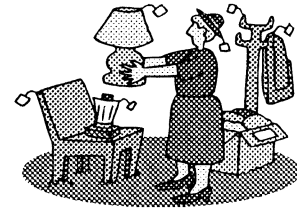
You can donate your used wireless phone to aid in the fight against domestic violence. Just mail the phone (if still in working condition), battery and charger to **Call to Protect**, 2555 Bishop Circle West, Dexter, MI 48130, or go to www.wirelessfoundation.org to find a collection site near you.

Vehicles:

America's Car Donation Charities Center processes donations for hundreds of charities nationwide. You can choose the charity you want to benefit from your donation of a car, boat or RV. To maximize a vehicle donation, give to a charity that uses it or gives it to someone in need. Go to www.donateacar.com or call 1-800-237-4336

NONCASH CONTRIBUTIONS

A TAXPAYER'S GUIDE



The IRS allows you to deduct the *fair market value* of items donated to charity. The *fair market value* is the price a typical buyer would actually pay for an item of the same age, style, and use. Usually items are worth far less than you paid for them. Used items must be in good or better condition, and items of minimal value such as socks and underwear will be disallowed. It is wise to document your gifts with photographs and keep detailed information on the items given. Use the price ranges below to select a value indicative of the price you paid for the item and its condition.

Quantity	WOMEN'S CLOTHING:	Orig.Cost	FMV	Total Value
	Belts		\$1-6	
	Bathrobes		\$2-14	
	Blouses		\$3-18	
	Boots, leather		\$3-25	
	Coats		\$3-80	
	Dresses		\$3-45	
	Gloves		\$1-5	
	Handbags		\$3-20	
	Hats		\$2-10	
	Jackets		\$3-50	
	Pants		\$3-20	
	Scarves		\$1-6	
	Shoes		\$3-20	
	Shorts		\$2-15	
	Skirts		\$2-15	
	Suits		\$10-100	
	Sweaters		\$3-20	
	Sweatshirts/Pants		\$2-15	

Quantity	CHILDREN'S CLOTHING:	Orig.Cost	FMV	Total Value
	Boots		\$2-10	
	Coats		\$3-20	
	Dresses		\$3-12	
	Hats/Caps		\$1-3	
	Jackets		\$3-20	
	Leotards		\$2-6	
	Pants		\$2-10	
	Shirts/Blouses		\$2-8	
	Shoes		\$2-8	
	Shorts		\$2-6	
	Sleepwear		\$3-8	
	Snowsuits		\$3-20	
	Sweaters		\$2-8	
	Sweatshirts/Pants		\$2-8	

Quantity	MEN'S CLOTHING:	Orig.Cost	FMV	Total Value
	Belts		\$1-6	
	Boots, leather		\$3-25	
	Caps, Gloves		\$1-5	
	Jackets		\$3-50	
	Overcoats		\$3-80	
	Pants		\$3-20	
	Raincoats		\$3-15	
	Shirts		\$2-15	
	Shoes		\$3-20	
	Shorts		\$2-15	
	Suits		\$10-100	
	Sweaters		\$3-20	
	Sweatshirts/Pants		\$2-10	
	Ties		\$1-10	
	T-shirts		\$1-5	

Quantity	INFANTS:	Orig.Cost	FMV	Total Value
	Baby Carrier		\$3-15	
	Baby Swing		\$5-20	
	Bibs/Socks/Tights		\$1-2	
	Blanket		\$2-10	
	Caps/Mittens		\$1-3	
	Car Seat		\$5-40	
	Changing Pad		\$1-3	
	Changing Table		\$5-45	
	Crib w/mattress		\$20-100	
	Diaper Bag		\$2-8	
	High Chair		\$5-25	
	Playpen		\$5-30	
	Room Monitor		\$5-25	
	Shirts/Pants		\$1-6	
	Shoes		\$2-8	
	Sleepers		\$1-6	
	Snowsuits		\$3-20	
	Stroller		\$10-50	
	Sweaters		\$2-8	
	Walker		\$5-20	

Quantity	LINENS:	Orig.Cost	FMV	Total Value
	Afghan		\$2-10	
	Bath Towels		\$1-3	
	Bedspreads		\$3-25	
	Blankets		\$2-10	
	Curtains		\$2-15	
	Drapes		\$5-40	
	Fabric per yard		\$1-3	
	Electric Blanket		\$3-15	
	Pillows		\$2-4	
	Placemats - set of 4		\$1-4	
	Sheet Sets		\$2-10	
	Table Cloth		\$2-5	
	Throw Rugs		\$3-20	

Quantity	BOOKS, MUSIC, TOYS:	Orig.Cost	FMV	Total Value
	Board Games		\$1-5	
	Books-Cooking/Art		\$1-5	
	Books-Hardcover		\$1-5	
	Books-Paperback		\$1-3	
	DVD Movies		\$1-5	
	Compact Discs		\$1-5	
	Computer Software		\$2-10	
	Dolls		\$2-10	
	Puzzles		\$1-3	
	Record Albums		\$1-2	
	Stuffed Animals		\$1-6	
	Video Games		\$1-8	

Quantity	SPORTS EQUIPMENT:	Orig.Cost	FMV	Total Value
	Athletic Shoes		\$2-10	
	Backpack, metal		\$5-25	
	Balls -soccer,foot,basket		\$1-6	
	Bicycle		\$5-125	
	Bowling Ball		\$3-25	
	Exercise Bike		\$10-100	
	Fishing Rod		\$3-20	
	Gloves -hockey, catcher		\$3-30	
	Helmets		\$3-30	
	Hockey Skates		\$5-50	
	Ice Skates		\$3-20	
	Pads - hockey, football		\$5-50	
	In-line Skates		\$5-35	
	Set of Golf Clubs		\$10-175	
	Skateboard		\$5-30	
	Ski Boots		\$5-40	
	Skis/Snowboard		\$10-100	
	Sleeping Bag		\$3-15	
	Tennis Racket		\$5-35	
	Treadmill		\$25-200	

Quantity	FURNITURE:	Orig.Cost	FMV	Total Value
	Bookshelf		\$10-100	
	Box Springs		\$5-20	
	Buffet		\$25-150	
	Bunk Beds		\$50-110	
	Chair-Office		\$5-40	
	Chair-Rocking		\$25-150	
	Chair-Upholstered		\$25-150	
	Chest of Drawers		\$25-150	
	China Cabinet		\$50-250	
	Coffee Table		\$10-70	
	Desk		\$25-200	
	Dresser w/Mirror		\$50-250	
	End Table		\$10-60	
	Entertainment Center		\$30-200	
	Headboard-Full		\$15-100	
	Headboard-Twin		\$15-65	
	Kitchen Set		\$35-150	
	Lamp-Desk		\$5-30	
	Lamp-Floor		\$10-75	
	Mattress-Full		\$15-65	
	Mattress-Twin		\$10-40	
	Mini Blinds		\$5-15	
	Nightstand		\$15-90	
	Piano		\$50-300	
	Picture Frames		\$2-15	
	Recliner		\$25-150	
	Roll-away Bed		\$15-30	
	Sleeper Sofa		\$90-275	
	Sofa		\$50-250	
	Wardrobe		\$25-100	
	Wooden Trunk		\$10-50	

Quantity	SEASONAL:	Orig.Cost	FMV	Total Value
	Holiday Decorations		\$1-15	
	Costumes		\$3-25	
	Artificial Tree		\$5-15	
	Folding Lawn Chair		\$2-10	
	Baskets		\$1-3	

Quantity	KITCHEN:	Orig.Cost	FMV	Total Value
	Coffee Mugs		\$1-2	
	Cutting Board		\$1-3	
	Dinner Plates		\$2-4	
	Dish Drainer		\$2-4	
	Glassware		\$1-3	
	Mixing Bowls		\$2-6	
	Pots & Pans		\$2-6	
	Teapot		\$2-5	

Quantity	ELECTRIC APPLIANCES:	Orig.Cost	FMV	Total Value
	Air Conditioner		\$20-100	
	Answering Mach.		\$2-5	
	Blender		\$2-10	
	Clock Radio		\$2-10	
	Clothes Dryer		\$15-100	
	Coffee Maker		\$3-15	
	Crock Pot		\$2-6	
	Dehumidifier		\$5-50	
	Dishwasher		\$15-125	
	DVD Player		\$10-50	
	Fan		\$2-10	
	Hair Dryer		\$1-5	
	Hand Mixer		\$1-5	
	Humidifier		\$5-20	
	Iron		\$3-15	
	Microwave		\$10-90	
	Popcorn Popper		\$2-8	
	Portable CD/MP3		\$5-50	
	Refrigerator		\$40-150	
	Sewing Machine		\$10-150	
	Space Heater		\$5-20	
	Stereo Equipment		\$10-150	
	Stove		\$10-150	
	Telephone		\$2-15	
	Television		\$10-300	
	Toaster		\$1-5	
	Toaster Oven		\$3-10	
	Vacuum Cleaner		\$5-50	
	VCR		\$3-10	
	Washing Machine		\$15-150	

Quantity	COMPUTERS:	Orig.Cost	FMV	Total Value
	Laptop Computers		\$25-500	
	Monitors		\$10-150	
	PC or Mac Desktop		\$25-500	
	Printers--Dot Matrix		\$3-15	
	Printers--Ink Jet		\$10-100	
	Printers--Laser		\$50-300	

Quantity	MISCELLANEOUS:	Orig.Cost	FMV	Total Value
	Camera		\$5-75	
	Candle Holder		\$2-4	
	Carry-on Bag		\$3-15	
	Eyeglasses		\$2-10	
	Fireplace Tools Set		\$5-15	
	Lawn Mower		\$10-150	
	Plastic Cooler		\$2-15	
	Suitcase		\$3-20	
	Typewriter		\$2-20	
	Vase		\$2-8	

DATE: _____ DONATED TO: _____ TOTAL COST: \$ _____ GRAND TOTAL VALUE: \$ _____
 ADDRESS: _____

CASH CONTRIBUTIONS

Some examples of organizations you can donate to are shown on the checklist below. General types of organizations that qualify are listed along with specific examples from Worth Magazine's "America's 100 Best Charities."

ORGANIZATION	AMOUNT	ORGANIZATION	AMOUNT
ANIMALS AND ENVIRONMENT:		HUMAN SERVICES:	
ASPCA		America's Second Harvest	
Conservation International		Food Shelf	
Defenders of Wildlife		Goodwill Industries	
Humane Society		Habitat for Humanity	
National Audubon Society		Lions Clubs	
National Wildlife Federation		Mothers Against Drunk Driving	
Natural Resources Defense Council		Planned Parenthood	
Public Parks & Recreation Facilities		Salvation Army	
The Nature Conservancy		United Way	
World Wildlife Fund		Other	
Other			
ARTS & EDUCATION:		RELIEF AND DEVELOPMENT:	
Alumni Associations		American Refugee Committee	
The Children's Scholarship Fund		CARE USA	
Literacy Volunteers of America		Doctors Without Borders	
Libraries		Red Cross	
Museums		UNICEF	
PTAs		Other	
Nonprofit Schools & Colleges			
Nonprofit Theatre Groups		RELIGIOUS:	
Public Radio		Donations/Dues to Churches, Mosques, Synagogues & Temples	
Public Television		Building Funds	
Scholarship Funds		Canned Goods, Food & Other Donations	
Other		Relief Services & Missions	
		Other	
CHILDREN & YOUTH:		VETERANS & EMERGENCY WORKERS:	
Big Brothers Big Sisters of America		AMVETS	
Boys & Girls Clubs of America		Police & Peace Officers Association	
Children's Defense Fund		Professional Firefighters Association	
Children's Wish Foundation		Vietnam Veterans of America	
Girl Scouts & Boy Scouts		Other	
Toys for Tots			
YMCA & YWCA		Total Cash Donations:	
Other			
HEALTH:		<i>Receipts or cancelled checks are needed for <u>all</u> cash donations.</i>	
Alzheimer's Association		Expenses incurred in housing an exchange student: _____	
American Cancer Society		Volunteer expenses:	
American Foundation for AIDS Research		Convention expenses incurred as a chosen representative	_____
American Heart Association		Travel as a volunteer	_____
American Lung Association		Uniforms	_____
Arthritis Foundation		Supplies purchased as a volunteer	_____
Cystic Fibrosis Foundation		Miles driven _____ x .14 =	_____
Easter Seals		Other non-reimbursed expenses	_____
March of Dimes		(postage, phone calls, training, etc.)	_____
Muscular Dystrophy Association		Total Volunteer Expenses:	_____
Nonprofit Hospitals			
Ronald McDonald House Charities			
Other			