

**LINCOLN TAX PROFESSIONALS, LLC**

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Taxpayer's Name: \_\_\_\_\_

Tax Year: \_\_\_\_\_

**Guidelines for Charitable Contributions**

As of January 1, 2007, the IRS has been instructed that, if audited, taxpayers must have canceled checks, receipts or other proof for all donations. If a donation is \$250 or more, taxpayers must have a contemporaneous acknowledgment from the charity that states they received the donation and that the taxpayer received nothing but the joy of giving.

Only deductions to recognized charities are eligible as charitable deductions. Giving money or property to relatives, friends, or neighbors does not count as charity. The following three things are what taxpayers can donate – money, time, and property.

If you are donating to a qualified charity (501(C) (3) organization) and you are required to take distributions from your IRA (RMD) a Qualified Charitable Distribution (QCD) has tax advantages. A QCD is a direct transfer of funds from your IRA custodian payable to a qualified charity. Documentation of the transfer without you directly receiving the funds is required. QCD's are considered cash donations.

**Cash Donations Please list the names of the organizations and dollar amounts that you donated money to:**

Name	\$	Name	\$	Name	\$
Churches/Houses of Worship					
Boy/Girl Scouts					
American Cancer Society					
United Way					
School Fundraisers					
Fire Department					
American Red Cross					
Local Shelters					
American Heart Association					
Teacher/School Supplies					
				<b>Total Cash and Checks</b>	

**Volunteer Donations**

The most valuable thing you have is your time; yet, we can not deduct anything for the time you donate to organizations. We can, however, deduct your out-of-pocket expenses as a volunteer. Examples of volunteering are far-ranging. You can volunteer in schools, Boy/Girl Scouts, coaching, volunteer fire fighters, hospital aides, chaperons, referee or manager for athletic teams, Hospice, church volunteer opportunities such as cleaning, music ministry, teaching Sunday School, being a Eucharistic Minister, going on mission trips, etc.

Deductible expenses for volunteering include mileage. If you volunteer for a Maryland Fire Company, police auxiliary or a health-related organization, please list those miles separately.

Uniforms are also a deductible expenses say for a fire fighter, scout leader, etc. Uniform expenses are for you the taxpayer, not your child's uniform.

Volunteering	Volunteer Mileage	Out-of-pocket Expenses (Admissions, Uniforms, Snacks, Supplies, Parties for sport clubs, etc.)
Volunteer Fire Fighter		
Police Auxiliary		
Health-related Org		
Church		
School		
Coaching		

## Travel Expenses

You may deduct travel expenses as a volunteer, delegate, chaperone, etc if it includes overnight travel. Travel expenses can include items such as bus, taxi or shuttle fares, car rental plus fuel, parking and tolls, plane or train tickets, hotel and lodging and mileage if by your car to and from an airport.

Bus Fare \_\_\_\_\_

Plane Tickets \_\_\_\_\_

Rental Car \_\_\_\_\_

Rental Car Fuel \_\_\_\_\_

Taxis, Shuttles, Uber, Lyft \_\_\_\_\_

Train, Subways, Metros \_\_\_\_\_

Parking, Tolls, Easy Pass \_\_\_\_\_

Lodging \_\_\_\_\_

Mileage (if driving your own car), include mileage to airports \_\_\_\_\_

TOTAL VOL MILEAGE \_\_\_\_\_

Food is deductible only if gone overnight. In lieu of receipts for food when traveling overnight as a volunteer, please complete the following chart and we'll provide the per diem rates. For the number of volunteers, if you travel by yourself, write down "1". If both you and your spouse travel together please write down "2".

Number of Volunteers	Number of Days Gone	Office Use Only	Destination or Nearest Large City

## Property and Household Goods Donations

Your **used** donation of property is donated at current **Fair Market Value (FMV)** – not what you paid for the item.

Any single donation of property such as an easement, land, a house, or artwork whose FMV is equal to or greater than \$5,000 must be appraised by a licensed, qualified appraiser before it is donated.

Donations of a car, boat or plane must have a receipt from the charity showing its EIN and its sale price. If not sold, we need the FMV as if sold in a private sale. Use Kelly Blue Book, [www.KBB.com](http://www.KBB.com), to acquire FMV and print out the page featuring your vehicle. You will also need the VIN, final odometer reading, the purchase date, and purchase price.

For donations of property to Goodwill, Salvation Army, Purple Heart, Wounded Warriors, etc., if your grand total donations are over \$500 we must have a copy of your receipts and itemized list(s) for the property donated. Any single item donated item whose FMV is greater than \$500 must be appraised by a qualified appraiser **before** it is donated. We have included property valuation charts to assist you in determining your donated items. **This form is a fill-able, self-calculating form.** Type in the quantity of the items and type in a FMV. The FMV listed in the charts are a general rule of thumb for similar items in good condition. Our philosophy is, if you had to purchase back the item you're donating from the charity, what price would you pay for it – that's the fair market value for your item; use your best judgment. Below is an example of how to complete the valuation guide:

LADIES CLOTHING	QTY	FAIR MARKET VALUE	TOTAL VALUE	MEN'S CLOTHING	QTY	FAIR MARKET VALUE	TOTAL VALUE
BATHING SUIT		\$4 - 12		BELTS-FABRIC		\$3 - 6	
BATH ROBE		\$2 - 12		BELTS-LEATHER		\$5 - 15	
BELTS	2	\$2	\$4.00	JACKETS		\$10 - 45	
BELTS-LEATHER		\$5 - 15		OVER COATS	1	\$60	\$60.00
BLOUSE		\$2 - 12		PAJAMAS		\$2 - 15	
BOOTS		\$6 - 18		RAIN COAT		\$5 - 22	
COATS	3	\$20	\$60.00	SHIRTS	10	\$5	\$50.00

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<b>LADIES CLOTHING</b>	<b>QTY</b>	<b>FAIR MARKET VALUE</b>	<b>TOTAL VALUE</b>	<b>MEN'S CLOTHING</b>	<b>QTY</b>	<b>FAIR MARKET VALUE</b>	<b>TOTAL VALUE</b>
BATHING SUIT				BELT-FABRIC			
BATH ROBE				BELTS-LEATHER			
BELTS				JACKETS			
BELTS-LEATHER				OVER COATS			
BLOUSE				PAJAMAS			
BOOTS				RAIN COAT			
COATS				SHIRTS			
DRESSES				SHORTS			
EVENING GOWN				SHOES			
FUR COAT				SLACKS/JEANS			
FUR HAT				SUITS			
HANDBAG				SWEAT CLOTHES			
HATS				SWEATERS			
JACKETS				SWIM TRUNKS			
JEANS				T-SHIRTS			
NIGHT GOWN				TUXEDO			
PANTS SUIT				<b>CHILDREN'S CLOTHING</b>			
SHOES				BOOTS			
SHORTS				COATS/JACKETS			
SKIRTS				DRESSES			
SLACKS				PANTS/JEANS			
SUITS				SHIRT/BLOUSE			
SWEATERS				SHOES			
SWEATCLOTHES				SWEATERS			
T SHIRTS				SWEAT SHIRTS			
<b>SPORTS</b>				SKIRTS			
BALLS				T-SHIRTS			
BIKE				<b>INFANTS</b>			
EXERCISE EQUIPMENT				0 - 4 T/CLOTHES			
FISHING ROD				BABY			
GOLF BAG				COATS 0 - 4 T			
GOLF CLUB				DOLLS			
ICE/ROLLER SKATES				STUFFED TOY			
PUZZLES				TRICYCLE			
TENNIS RACKET				WAGON			
TOOLS							

**Front Page Total**

**Back Page Total**

**Grand Total**


**VALUATION GUIDE FOR ITEMS DONATED TO CHARITABLE ORGANIZATIONS**

The items priced on this sheet are a hybrid of prices from a Salvation Army Store in NY, an article in Good Housekeeping, and from pp 10-28 NCPE Workshop, 1995. New or expensive items would be higher and damaged materials less. **This list is for your guidance only.** There are, of course, variables such as: condition, age, and antique value. If the donations total exceed \$500, bring in the receipt(s) from the organization and an itemized list with your name at the top of each page. **Please total each page.**

<b>KITCHEN &amp; HOUSEHOLD</b>	<b>QTY</b>	<b>FAIR MARKET VALUE</b>	<b>TOTAL VALUE</b>	<b>APPLIANCES / FURNITURE</b>	<b>QTY</b>	<b>FAIR MARKET VALUE</b>	<b>TOTAL VALUE</b>
GLASSES/MUGS				AIR CONDITIONER			
MIXER/BLENDER				BED W/ MATTRESS/DBL			
PLATES				BED W/ MATTRESS/SINGLE			
POTS/PANS				CHAIR			
SALT/PEPPER SHAKERS				CHEST			
TEAPOT				CHINA CABINET			
TUPPERWARE				COFFEE TABLE			
VACUUM CLEANER				COMPLETE BEDROOM SET			
<b>APPLIANCES / FURNITURE</b>				COUCH			
COMPUTER				CRIB W/MATTRESS			
COPIER				DESK			
DRYER				DINING RM SET			
KITCHEN SET				DRESSER W/MIRROR			
MICROWAVE				2 END TABLES			
MONITOR				FLOOR LAMP			
PIANO				HEATER			
PLAY PEN				HIGH CHAIR			
PRINTER				KITCHEN CHAIR			
RADIO				KITCHEN TABLE			
REFRIGERATOR				LAMP			
RIDING MOWER PUSH MOWER				PLAY PEN/PACK-N-PLAY			
SEWING MACHINE				ROLL-A-WAY BED			
SOFA				RUGS			
STOVE				STROLLER			
TRUNK				TV (WORKING)			
UPHOLSTERED CHAIR							
WASHER (WORKING)							
<b>MISC LINENS ETC.</b>				<b>MISC ITEMS</b>			
BEDSPREADS				PAPERBACK BOOKS			
BLANKETS				HARD COVER BOOKS			
CHAIR COVERS				CDs, DVDs, TAPES			
CURTAINS							
DRAPES				CARS/BOATS			
SHEETS							
TOWELS							
PILLOWS							

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