

IRS: Charitable Contributions

JANUARY 2020

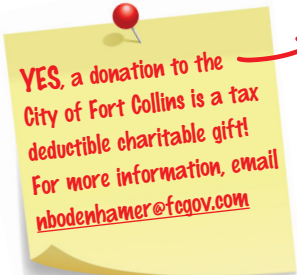
A gift to a local government entity is tax deductible if it is solely for “public purposes.” The IRS Code, at [26 U.S.C. §170\(c\)\(1\)](#), defines “charitable contribution” (which is tax deductible) to include “a contribution or gift to or for the use of”:

Organizations That Qualify To Receive Deductible Contributions

You can deduct your contributions only if you make them to a qualified organization. Most organizations, other than churches and governments, must apply to the IRS to become a qualified organization.

Table 1. **Examples of Charitable Contributions—A Quick Check**

Use the following lists for a quick check of whether you can deduct a contribution. See [the rest of this publication](#) for more information and additional rules and limits that may apply.



Deductible As Charitable Contributions	Not Deductible As Charitable Contributions
<p>Money or property you give to:</p> <ul style="list-style-type: none"> Churches, synagogues, temples, mosques, and other religious organizations Federal, state, and local governments, if your contribution is solely for public purposes (for example, a gift to reduce the public debt or maintain a public park) Nonprofit schools and hospitals The Salvation Army, American Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts of America, Girl Scouts of America, Boys and Girls Clubs of America, etc. War veterans' groups 	<p>Money or property you give to:</p> <ul style="list-style-type: none"> Civic leagues, social and sports clubs, labor unions, and chambers of commerce Foreign organizations (except certain Canadian, Israeli, and Mexican charities) Groups that are run for personal profit Groups whose purpose is to lobby for law changes Homeowners' associations Individuals Political groups or candidates for public office
<p>Expenses paid for a student living with you, sponsored by a qualified organization</p>	<p>Cost of raffle, bingo, or lottery tickets</p>
<p>Out-of-pocket expenses when you serve a qualified organization as a volunteer</p>	<p>Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups</p>
	<p>Tuition</p>
	<p>Value of your time or services</p>
	<p>Value of blood given to a blood bank</p>

Please, consult a tax advisor for the federal, state, and local tax consequences of any charitable contribution.