

**Charitable Donation Rules
(Generalized Rules)**

Less than \$250 per donation for Money, Personal Property, or Vehicles	Letter from Charity is optional, but Taxpayer must have documentation
Between \$250 - \$500 per donation for Money or Personal Property, or Vehicles	Letter from Charity is required to state donation amount
Vehicles over \$500	Donation amount is lower of Fair Market Value or amount documented in letter from Charity
Between \$500 - \$5,000 per donation or Between \$500 - \$5,000 for all donations combined	Letter from Charity is required to state donation amount. Plus documentation about original purchase and the current fair market value.
Over \$5,000 or Antiques	Letter from Charity is required to state donation amount. Plus documentation about original purchase and the current fair market value. Plus independent appraisal.