

**Jodee Paape & Associates,
LLC**
Jodee Paape, CPA/PFS
100 BridgePoint Drive
Suite 120
South Saint Paul, MN 55075
651-455-4621
jodee.paape@jodeepaape.com
www.jodeepaape.com

Deducting the Charitable Contribution of Your Car

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If you donate your car to charity and itemize your deductions on your federal tax return, you may take a deduction for your contribution, subject to certain limits that apply to the total charitable deduction you can claim in one year. This table summarizes the deduction you may take and the documentation you'll need.

	Charitable Deduction Amount		
	\$500 or less	More than \$500 but not over \$5,000	Over \$5,000
You may deduct	The lesser of \$500 or FMV	The lesser of the sale's gross proceeds or FMV ¹	The lesser of the sale's gross proceeds or FMV ¹
Documentation you need	Record of FMV	Record of FMV	Record of FMV, or written appraisal of FMV ²
	For deductions of less than \$250: A receipt from the charity ³ For deductions of \$250-\$500: A contemporaneous written acknowledgement from the charity ⁴	Form 1098-C	Form 1098-C
Filing requirements	<ul style="list-style-type: none"> Form 1040 Schedule A 	<ul style="list-style-type: none"> Form 1040 Schedule A Copy of Form 1098-C Form 8283, Section A 	<ul style="list-style-type: none"> Form 1040 Schedule A Copy of Form 1098-C Form 8283, Section B⁵

1. If the charity does not sell the car, but instead elects to a) make a significant intervening use of the car or materially improve the car prior to transfer, or b) give away or sell the car for a price well below its FMV to a needy individual in furtherance of its charitable purpose, you can generally deduct the car's FMV at the time of your contribution.
2. A written appraisal of the car's FMV by a qualified appraiser will be needed only if your deduction is not limited to the gross proceeds of the sale.
3. The receipt must indicate the name of the charitable organization, the date and location of your contribution, and a reasonably detailed description of the car.
4. A contemporaneous written acknowledgement must indicate the name of the charitable organization, the date and location of your contribution, and a reasonably detailed description of the car. In addition, it must include one of the following: a) a statement that no goods or services were provided by the charity in return for the contribution, if that was the case, or b) a description and good faith estimate of the value of goods and services, if any, that the charity provided in return for the contribution, or c) a statement that goods or services that the charity provided in return for the contribution consisted entirely of intangible religious benefits, if that was the case.
5. An authorized official of the charity must complete and sign Part IV of Section B of Form 8283. If a written appraisal of your car is required (see above), the appraiser must complete and sign Part III.

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