

Examples of Charitable Contributions—A Quick Check

Use the following lists for a quick check of contributions you can or cannot deduct. See the rest of this chapter for more information and additional rules and limits that may apply.

<u>Deductible As Charitable Contributions</u>	<u>Not Deductible As Charitable Contributions</u>
<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) • Nonprofit schools and hospitals • Public parks and recreation facilities (but not entry or usage fees) • Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys and Girls Clubs of America, etc. • War veterans groups • Charitable organizations listed in Publication 78 	<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>Costs you pay for a student living with you, sponsored by a qualified organization</p>	<p>Noncharitable payments to federal, state, and local governments</p>
<p>Out-of-pocket expenses when you serve a qualified organization as a volunteer</p>	<p>Cost of raffle, bingo, or lottery tickets</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>