

Taxpayer Name_____

Charitable Donation Recap for 2025

Must be completed for ANY donations you wish to claim on your 2025 tax return.

Monetary donations

You may combine donations made to the same organization in this section. For example, if you gave three checks of \$100 each to the Red Cross, you may simply list the total. In this case, since each donation was under \$250, you do not need to provide any receipts from the charity and may enter NO in the last column. For method of payment, indicate check, bank debit, payroll deduction, or cash. If cash, you must include the receipt from the charity recognizing the donation no matter the amount. Please note that any purchase of raffle tickets from a charity does NOT represent a charitable donation. Also, if you receive something of value in return for your donation, your donation must be reduced by the fair market value of that item. The charity will normally provide you with this information

Name of Charity	Method of Payment	Amount	Any SINGLE donation \$250 or more? YES/NO	Is this a Qualified Charitable Distribution from an IRA? YES/NO
EXAMPLE: Red Cross	Checks	300.00	NO	NO

Non-Monetary Donations

List each donation separately. In **all** cases, a receipt from the charity and a list of the items donated with the value assigned to each item **must** be included with your paperwork. For car donations, a 1098-C should also be included. If the **total** of all your non-monetary donations is greater than \$500, you **MUST** complete the last three columns for **all** donations. A valuation guide can be found on our website at www.sauppetax.com. The value assigned to any item must be the **smaller** of fair market value or your basis (usually your cost). For example, if you found an item on the street and then donated it, your deduction for tax purposes would be zero because you had no basis.

Name of Charity	Date of Donation	Total Fair Market Value of Items	How Acquired by Donor	Date Acquired by Donor	Donor's Basis
EXAMPLE Goodwill	12/15/22	\$75	Purchased**	12/5/03**	\$600**

** Not needed if the total of **all** non-cash donations are less than \$500.