

Charitable Contributions – What is and is NOT deductible?

Presentation to CSEA Escondido Chapter – July 2016

- 1) Definition of a Charitable Contribution
- 2) Qualified Organizations
 - a) What are they?
 - b) How to identify?
- 3) Non-qualified Organizations
 - a) Understanding business deduction vs. personal charitable contributions
- 4) Understanding the charitable limitations
 - a) 50% publically supported organizations
 - b) 30% private foundations
 - c) Capital gain property
 - d) 5-year Carry-forward
- 5) Cash vs. Non-cash
- 6) What is deductible?
 - a) Understanding personal benefits
 - b) Exchange Students
 - c) Foster Care
- 7) Volunteer Expenses
- 8) Donor Advised Funds
- 9) Substantiation Requirements
- 10) Valuing non-cash contributions
 - a) Identifying types of non-cash contributions
 - b) Donations over \$5,000
 - c) Donating Cars, Boats & Planes
- 11) Advising Your Clients
 - a) Teachers
 - b) Business Clients
 - c) Garage sales vs. donations
 - d) Charitable Events Deduction