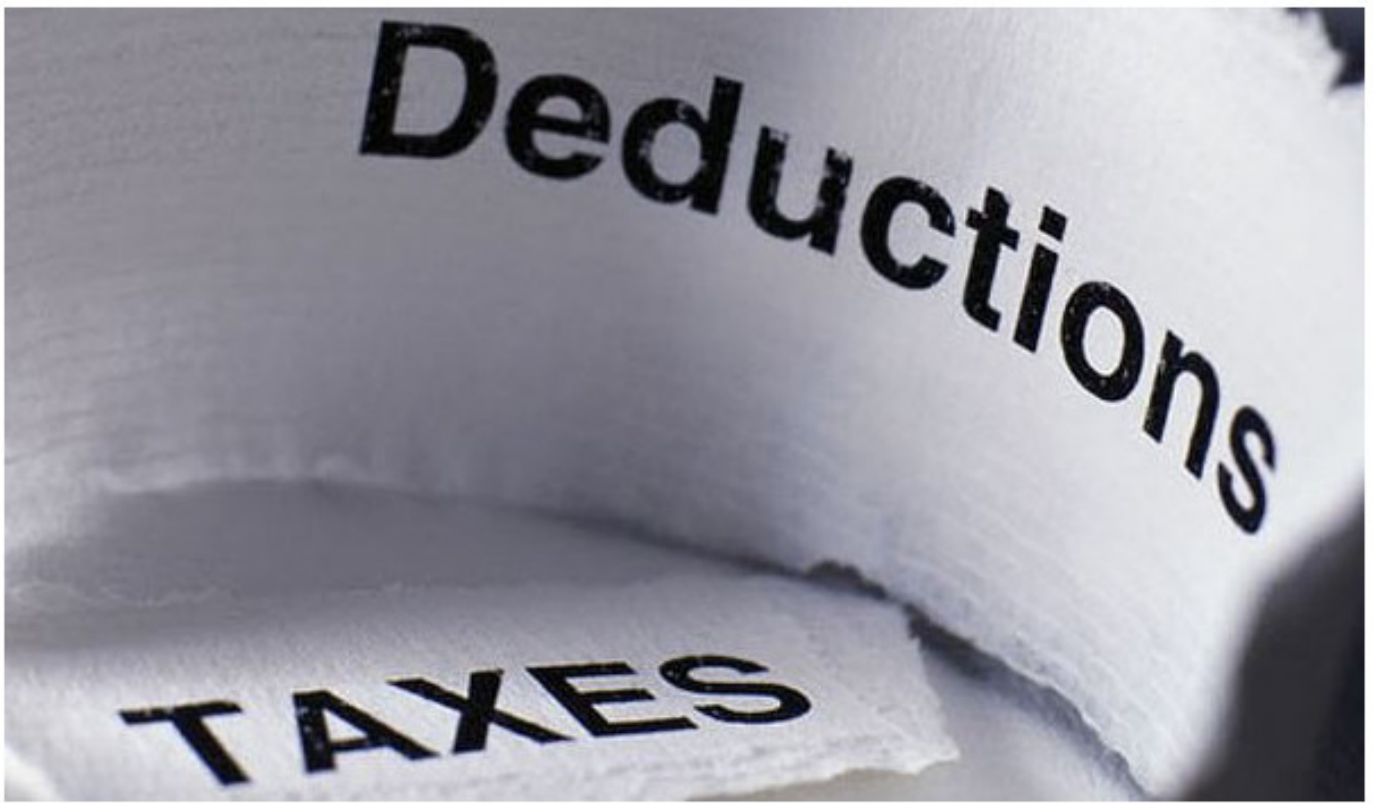


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qualifying charities during 2021. The maximum deduction is increased to \$600 for ...

Isaac M. O'Bannon • Nov. 03, 2021



The IRS is reminding taxpayers that a special tax provision will allow more Americans to easily deduct up to \$600 in donations to qualifying charities on their 2021 federal income tax return.

Ordinarily, people who choose to take the standard deduction cannot claim a deduction for their charitable contributions. But a temporary law change now permits them to claim a limited deduction on their 2021 federal income tax returns for cash contributions made to qualifying charitable organizations. Nearly nine in 10 taxpayers now take the standard deduction and could potentially qualify.

Under this provision, individual tax filers, including married individuals filing

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Cash contributions include those made by check, credit card or debit card as well as amounts incurred by an individual for unreimbursed out-of-pocket expenses in connection with their volunteer services to a qualifying charitable organization. Cash contributions don't include the value of volunteer services, securities, household items or other property.

The IRS reminds taxpayers to make sure they're donating to a recognized charity. To receive a deduction, taxpayers must donate to a qualified charity. To check the status of a charity, they can use the IRS [Tax Exempt Organization Search](#) tool.

Cash contributions to most charitable organizations qualify. But contributions made either to supporting organizations or to establish or maintain a donor advised fund do not. Contributions carried forward from prior years do not qualify, nor do contributions to most private foundations and most cash contributions to charitable remainder trusts.

In general, a donor-advised fund is a fund or account maintained by a charity in which a donor can, because of being a donor, advise the fund on how to distribute or invest amounts contributed by the donor and held in the fund. A supporting organization is a charity that carries out its exempt purposes by supporting other exempt organizations, usually other public charities.

Keep good records

Special recordkeeping rules apply to any taxpayer claiming a charitable contribution deduction. Usually, this includes obtaining an acknowledgment letter from the charity before filing a return and retaining a cancelled check or credit card receipt for contributions of cash.

For details on the recordkeeping rules for substantiating gifts to charity, see [Publication 526](#), Charitable Contributions, available on IRS.gov.

Remind families about the Child Tax Credit

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