

Charitable Contribution Deductions

Effective 2009

AGI LIMITATIONS ON CHARITABLE CONTRIBUTIONS

Contribution Type	Public Charities	Nonoperating Private Foundations
Cash	50%	30%
Long-Term Capital Gains Property	30%	20%

DONATION DEDUCTIONS

Contribution Type	Deduction
Cash	100%
Long Term Capital Gains Property	Fair market value
Ordinary Income Property	Lesser of fair market value or your tax basis
Tangible Personal Property	Fair market value -If related to charity's tax-exempt function Your tax basis - If not related to charity's tax-exempt function
Vehicle	Amount charity receives when vehicle is sold
Services	Out-of-pocket expenses, not fair market value of your services
IRA Funds	If 70 ½ or older, up to \$100,000

NOTE:

2009 charitable donation deductions may be reduced if they exceed certain limits based on your AGI, the type of donation and the type of charity receiving the donation. Various substantiation requirements also apply.