Contribution Type	Amount Contributed	Records Required
Monetary (cash, credit card, check)	Less than $250	Bank record or written receipt; name of organization; amount of contribution; date of contribution
Monetary (cash, credit card, check)	$250 or more	Same as for monetary contribution of less than $250 plus written acknowledgment stating: contribution amount, whether charity provided goods/services in exchange, description, and estimated value of goods/services provided
Monetary (payroll deduction)	Any amount	Pay stub, W-2, or other document from employer that shows amount withheld for payment to charity; pledge card showing charity's name; written acknowledgment if $250 or more is deducted from single paycheck
Property	Less than $250	Receipt, letter, or other written communication from charity stating: name of organization, date and location of contribution, property description (receipt not required when impractical to obtain), record of property's fair market value on contribution date, and how value was determined
Property	$250-$500	Same as for property donation of less than $250 plus written acknowledgment, which must state whether charity provided goods or services in exchange and, if so, their value
Property	$500-$5,000	Written acknowledgment; Form 8283 (filed with tax return) stating: how and when property was acquired and cost or other adjusted basis of property (unless publicly traded securities)
Property	Over $5,000	Same records as for property donations of $500-$5,000 plus qualified appraisal (exceptions apply); appraisal summary with Form 8283