

INSTRUCTIONS FOR USING THE FORM

Name and address of the organization to which the contribution was made and the address or location of the actual contribution, such as a mobile depository, collection drop, etc. If the addresses are the same, enter "Same" for location.

Check the appropriate column to indicate how the property was acquired. This entry is required only if the combined noncash contributions exceed \$500 for the year.

If the item was used in business, you must enter the adjusted business basis instead of cost. Determination of basis is often complicated. If an amount other than cost is used, you may wish to consult your tax advisor for assistance.

Have the charitable organization verify the contribution by completing this block, or with a separate form provided by the organization. A written receipt is required for all noncash contributions if the total is \$250 or more for the year. The receipts can be separate for each contribution or combined for the year. The receipt(s) must be obtained before the earlier of filing the return or the extended due date of the return.

STATEMENT NCC **NONCASH CHARITABLE CONTRIBUTIONS** **TAX YEAR**
USE FOR CLOTHING & HOUSEHOLD GOODS CONTRIBUTIONS - SEE INSTRUCTIONS FOR USE

Name(s) as shown on Form 1040 _____ Your social security number _____

PART 1 CHARITABLE ORGANIZATION:

Name _____ Agent for charity _____ Title _____
 Address _____ Date _____ Were goods or services provided in return for the gift?
 Location of Contribution _____ YES NO

PART 2 DETAIL OF CONTRIBUTION: ONLY INCLUDE ITEMS FOR WHICH YOU RECEIVED NO PERSONAL BENEFIT.

(a) KIND OF PROPERTY AND DESCRIPTION	(b) Date	ACQUIRED			(e) CONDITION			(f) How value in col (g) was determined	(g) Amount claimed as deductible <small>(Usually FMV* full size explanation)</small>
		(c) HOW Purchased Inherited Gift	(d) Cost or other basis	Excellent	Good	Qualified Appraisal			
1									
2									
3									
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17									
18									
19									
20									
21									
22									
		TOTAL						TOTAL	

* Fair Market Value is what a willing buyer would pay a willing seller on the date the item was donated.

Date of contribution - If the combined noncash contributions exceed \$500 for the year, a separate form is required for each date, even if the contribution is to the same organization.

Use a detailed description of the contributed property, reasonable under the circumstances.
Caution: Do not include items of low value, such as underwear and socks, since these are not deductible. Also, do not include on this form any contribution for which you received a personal benefit from the charity.

Enter the amount to be claimed as a contribution, usually the fair market value.

How the value was determined (e.g., thrift shop value, appraisal, etc.). If the value was determined by appraisal, the signed appraisal should be kept with your records.

The approximate date the property was acquired. This entry is required only if the combined noncash contributions exceed \$500 for the year.

Check the condition of the property contributed. **The condition must be good or better** for clothing and household items unless the value of a single item exceeds \$500 and a qualified appraiser provides a detailed written appraisal.

Total this column only if all of your combined noncash contributions for the year exceed \$500.

Total of amounts to be claimed as a contribution. If the total of this column combined with all other noncash contributions for the year is more than \$500, a copy of this statement and others, if any, can be attached to your tax return.

