Foucault & Associates, P.C.
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North East, MD 21901
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Charitable Contributions Statement

Cash Donations:**

Date	Amount	Contribution To:

Non-Cash Contributions:**

Name and Address of Donee Organization	Description of Property Donated	Date of Contribution	Date Acquired by Donor	Donor's Cost of Donated Property	Valuation of Donated Items

** The Pension Protection Act of 2006 includes several provisions that require enhanced recordkeeping. The include, but are not limited to:

For Cash Contributions, you must have a statement from the charitable organization showing the name of the organization, the date of contribution and the amount given for any single contributions of $250 or more. For single contributions under $250, you must have a receipt from the organization, a cancelled check or receipt for cash and/or credit cards.

For Non Cash Contributions, you must have a statement from the charitable organization showing the name of the organization, the date of contribution and the value of the donated items. Deductions may not be taken for donations of used clothing and household items that are not in "good used condition". You must be able to provide the details related to your cost of the donated items. A schedule is enclosed that will provide you with the "Suggested" valuations used by Salvation Army.

While I will not require you to provide me with the required documentation referenced above, your signature below acknowledges that you are aware of the documentation requirements and the amounts included in your 2018 tax return have been provided by you and will be your responsibility to provide the required documentation in the event your return is selected for an examination.

Signature

Date