Attention: New Donor Recordkeeping Rule

This version of Publication 1771, Charitable Contributions Substantiation and Disclosure Requirements, dated July 2005, does not include the tax law change enacted under section 1217 of the Pension Protection Act of 2006. Under this provision, a donor cannot claim a tax deduction for any contribution of cash, a check or other monetary gift made on or after January 1, 2007, unless the donor maintains a record of the contribution in the form of either a bank record (such as a cancelled check) or a written communication from the charity (such as a receipt or a letter) showing the name of the charity, the date of the contribution, and the amount of the contribution.