
TABLE 8-3

CHARITABLE CONTRIBUTION CATEGORIES AND APPLICABLE SUBSTANTIATION RULES

RULE	CONTRIBUTION CATEGORY
1	All cash contributions
2	Individual cash contributions of \$250 or more
3	Individual quid pro quo cash contributions of \$75 or less
4	Individual quid pro quo cash contributions of more than \$75
5	Individual contributions of noncash property valued by the donor at less than \$250
6	Individual contributions of noncash property valued by the donor at \$250 to \$500
7	Individual contributions of noncash property valued by the donor at more than \$500 but not more than \$5,000
8	Quid pro quo contributions of noncash property
9	Individual contributions of noncash property valued by the donor at more than \$5,000
10	Donations of (a) cars, boats, and planes; (b) stock; and (c) clothing and household items
