

<b><u>Deductible As Charitable Contributions</u></b>	<b><u>Not Deductible As Charitable Contributions</u></b>
<p>Money or property you give to:</p> <ul style="list-style-type: none"> <li>▪ Churches, synagogues, temples, mosques, and other religious organizations</li> <li>▪ Federal, state, and local governments, if your contribution is solely for public purposes (for example, a gift to reduce the public debt)</li> <li>▪ Nonprofit schools and hospitals</li> <li>▪ Public parks and recreation facilities</li> <li>▪ Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys and Girls Clubs of America, etc.</li> <li>▪ War veterans' groups</li> </ul> <p>Expenses paid for a student living with you, sponsored by a qualified organization</p> <p>Out-of-pocket expenses when you serve a qualified organization as a volunteer</p>	<p>Money or property you give to:</p> <ul style="list-style-type: none"> <li>▪ Civic leagues, social and sports clubs, labor unions, and chambers of commerce</li> <li>▪ Foreign organizations (except certain Canadian, Israeli, and Mexican charities)</li> <li>▪ Groups that are run for personal profit</li> <li>▪ Groups whose purpose is to lobby for law changes</li> <li>▪ Homeowners' associations</li> <li>▪ Individuals</li> <li>▪ Political groups or candidates for public office</li> </ul> <p>Cost of raffle, bingo, or lottery tickets</p> <p>Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups</p> <p>Tuition</p> <p>Value of your time or services</p> <p>Value of blood given to a blood bank</p>