

# Charitable Deduction Limits Worksheet

2018

► Keep for your records

Name(s) Shown on Return \_\_\_\_\_

Social Security Number \_\_\_\_\_

**Step 1. List your qualified charitable contributions made during the year.**

1 Enter contributions for relief efforts in the California wildfire disaster areas that you elect to treat as qualified contributions. Do not include this amount on line 2 below

**Step 2. List your other charitable contributions made during the year.**

2 Enter your cash contributions to 50% (60%) limit organizations. Do not include contributions entered on line 1. . . . .

3 Enter your non-cash contributions to 50% limit organizations. Do not include contributions of capital gain property deducted at fair market value . . . . .

4 Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value . . . . .

5 Enter your contributions (other than of capital gain property) to organizations that are not 50% limit organizations . . . . .

6 Enter your contributions "for the use" of any qualified organization . . . . .

7 Add lines 5 and 6 . . . . .

8 Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 1, 2 or 3) . . . . .

**Step 3. Figure your deduction for the year and your carryover to the next year.**

9 Enter your adjusted gross income . . . . .

10 a Multiply line 9 by 0.5. This is your 50% limit. . . . .

b Multiply line 9 by 0.6. This is your 60% limit. . . . .

	Limits				Deduct this year	Carryover to next year
	Cash and Other		Capital gain			
	50% Org	Other	50% Org	Other		
<b>Cash Contributions to 50%(60%) limit organizations</b>						
11	Enter the smaller of line 2 or line 10b . . . . .					
12	Subtract line 11 from line 2 . . . . .					
13	Subtract line 11 from line 10b . . . . .					
<b>Contributions to 50% limit organizations</b>						
14		Subtract line 2 from line 10a				
15		Enter the smallest of line 3, 10a or 14 . . . . .				
16		Subtract line 15 from line 3 . . . . .				
17		Subtract line 16 from line 15 . . . . .				
<b>Contributions not to 50% limit organizations</b>						
18		Add lines 2, 3 and 4 . . . . .				
19		Multiply line 9 by 0.3. This is your 30% limit. . . . .				
20		Subtract line 18 from line 10a . . . . .				
21		Enter the smallest of line 7, 19, or 20 . . . . .				
22		Subtract line 21 from line 7 . . . . .				
23		Subtract line 21 from line 19 . . . . .				
<b>Capital gain property to 50% limit organizations</b>						
24		Enter the smallest of line 4, 17, or 19 . . . . .				
25		Subtract line 24 from line 4 . . . . .				
26		Subtract line 21 from line 20 . . . . .				
27		Subtract line 24 from line 19 . . . . .				
<b>Capital gain property not to 50% limit organizations</b>						
28		Multiply line 9 by 0.2. This is your 20% limit. . . . .				
29		Enter the smaller of line 8, 23, 26, 27, or 28 . . . . .				
30		Subtract line 29 from line 8 . . . . .				
31	Add lines 11, 15, 21, 24, and 29. Amount for Schedule A, Line 14 . . . . .					

32 Subtract line 31 from line 9 . . . . .						
33 Enter the smaller of line 1 or line 32 here on Schedule A, line 14. . . . .						
34 Subtract line 33 from line 1 . . . . .						
35 Add lines 12, 16, 22, 25, 30 and 34. Carry to next year. . . . .						