

**Table 24-1. Examples of Charitable Contributions—A Quick Check**

Use the following lists for a quick check of contributions you can or cannot deduct. See the rest of this chapter for more information and additional rules and limits that may apply.

**Deductible As  
Charitable Contributions**

Money or property you give to:

- Churches, synagogues, temples, mosques, and other religious organizations
- Federal, state, and local governments, if your contribution is solely for public purposes (for example, a gift to reduce the public debt)
- Nonprofit schools and hospitals
- Public parks and recreation facilities
- Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys and Girls Clubs of America, etc.
- War veterans groups
- Charitable organizations listed in Publication 78
- Expenses paid for a student living with you, sponsored by a qualified organization
- Out-of-pocket expenses when you serve a qualified organization as a volunteer

**Not Deductible  
As Charitable Contributions**

Money or property you give to:

- Civic leagues, social and sports clubs, labor unions, and chambers of commerce
- Foreign organizations (except certain Canadian, Israeli, and Mexican charities)
- Groups that are run for personal profit
- Groups whose purpose is to lobby for law changes
- Homeowners' associations
- Individuals
- Political groups or candidates for public office
- Cost of raffle, bingo, or lottery tickets
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups
- Tuition
- Value of your time or services
- Value of blood given to a blood bank