



Limits on Charitable Contributions by Individuals

Type of contribution	Contributioins to 30%-type organizations					
	Contributions to 50%-type organizations		Private foundations		Other 30%-type organizations	
	Amount deductible	Percentage limitation	Amount deductible	Percentage limitation	Amount deductible	Percentage limitation
Ordinary income property - inventory, depreciable property, agricultural products, oil and gas property, Section 306 stock, OID debt instruments, market discount bonds, artwork by its creator and other property.	Cost	50%	Cost	30%	Cost	30%
Short-term capital gain property - stocks, bonds and other capital assets.	Cost	50%	Cost	30%	Cost	30%
Long-term capital gain property - stocks, bonds and other capital assets.						
~In general	Fair market value	30%	Cost	20%	Fair market value	20%
~If election is made to reduce the amount of the deduction.	Cost	50%				
~Qualified appreciated stock			Fair market value	20%		
~Tangible personal property, if donee's use of property is unrelated to donee's exempt purpose	Cost	50%	Cost	20%	Cost	20%