

2026 Charitable Giving Highlights

If you take the Standard Deduction

- Charitable deduction allowed - \$1,000 single filers / \$2,000 joint filers
- **Cash** donations to **50% limit organizations only**

If you Itemize Deductions

- The charitable deduction amount for any donation type, is limited by a **0.5% AGI Floor**

Charity Worksheet

CHARITY WORKSHEET

Cash Donated to 50% Limit Organizations (60% AGI limit per TCJA)

NOTE: Most cash contributions to charity will belong in this field.↑

Non-Cash Non-Capital Gains Donations to 50% Limit Organizations (50% AGI limit)

Cash and Non-Cash Donations to Non-50% Limit Organizations (30% AGI limit)

Capital Gains Donations to 50% Limit Organizations (30% AGI limit)

Capital Gains Donations to Non-50% Limit Organizations (20% AGI limit)

Total After AGI Limitations \$0

Minus 0.5% AGI Floor (AGI \$0) \$0

Deduction \$0

Type of Property

What is being donated?

- Cash
- Capital Gains
- Non-cash, non-capital gains

Type of Organization

Where is it being donated?

- 50% Limit Organization
 - DAFs (Donor Advised Funds)
 - Public charities
- Non-50% Limit Organization
 - Private foundations, some trusts

Enter into the worksheet!

