

# Vehicle Donation Receipt Template

## VEHICLE DONATION RECEIPT

Date of Donation: \_\_\_\_\_  
Organization Name: \_\_\_\_\_  
Street Address: \_\_\_\_\_  
City, State, Zip: \_\_\_\_\_  
EIN: \_\_\_\_\_ (Find on the [IRS Website](#))

### Vehicle Description

Year: \_\_\_\_\_ Make: \_\_\_\_\_ Model: \_\_\_\_\_  
License #: \_\_\_\_\_ VIN #: \_\_\_\_\_ Odometer Reading: \_\_\_\_\_ Value (\$): \_\_\_\_\_  
Additional Comments: \_\_\_\_\_

### Donor Information

Donated By: \_\_\_\_\_ Donor Address: \_\_\_\_\_

This receipt verifies the vehicle donation contributed by the aforementioned donor and acknowledges that no services, cash or goods were provided in exchange for the donation.

### Organization Type

The aforementioned organization is: (check one)

- Classified as a 501(c)(3) non-profit organization by the standards of the Internal Revenue Service (IRS). Therefore, the donation may be tax-deductible to the extent allowed by law.  
 - Not classified as a 501(c)(3) non-profit organization by the standards of the Internal Revenue Service (IRS).

Authorized Signature \_\_\_\_\_

Representative's Name \_\_\_\_\_ Title: \_\_\_\_\_



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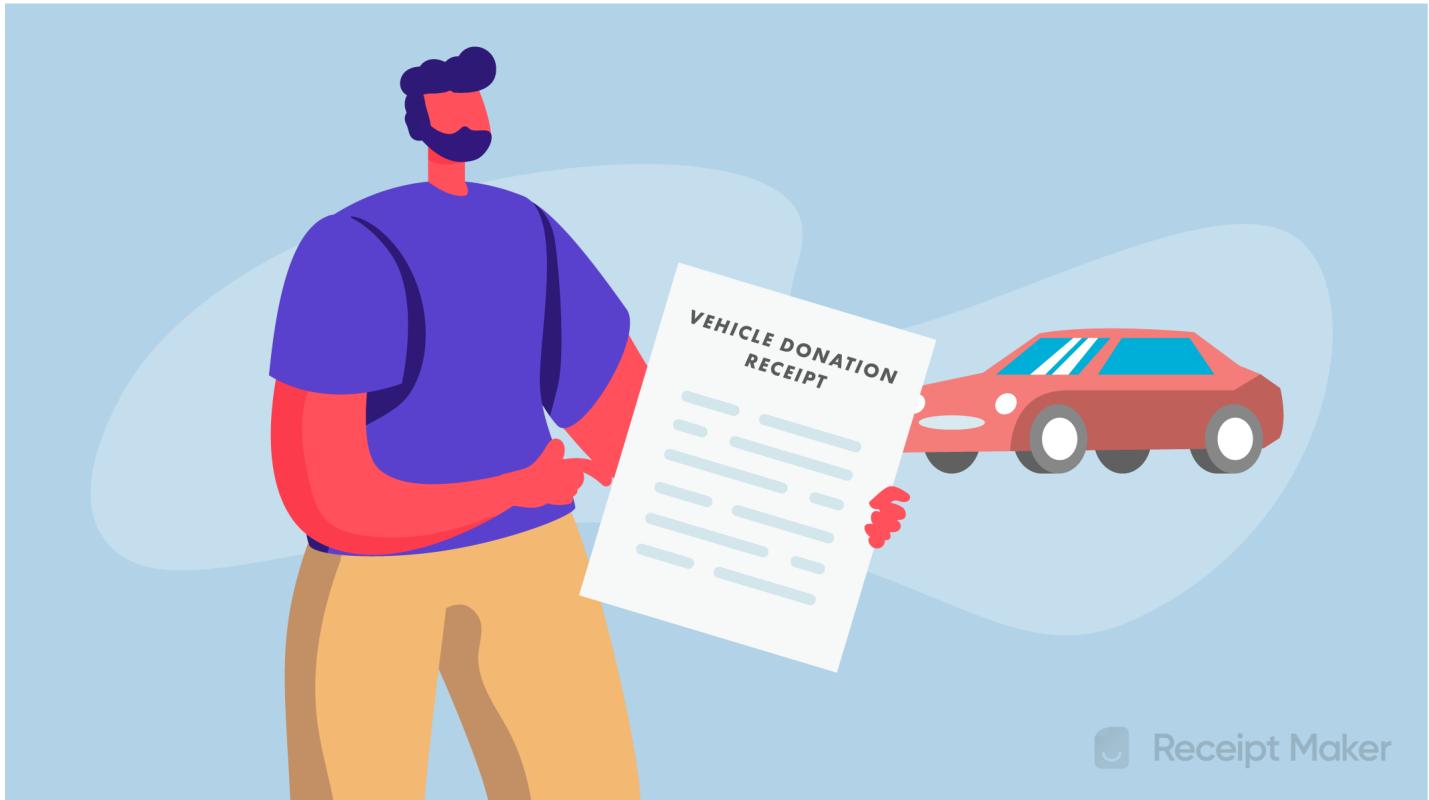
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A **vehicle donation receipt** is the written acknowledgment produced by a charitable organization that outlines the donation of a qualified vehicle. The IRS requires donors to submit appropriate receipts to claim deductions for vehicle donations on their tax returns. A qualified vehicle is any of the following:

[Make Receipt](#)

- Airplanes;
- Boats; and
- Motor vehicles that are manufactured for use on public roads.

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## Is a Vehicle Donation Tax Deductible?

The amount a donor can claim to deduct on their tax return depends on what the charity does with the vehicle once it is in its possession. If the charity sells the vehicle, the donor's deduction is limited to the sale's gross proceeds, but if it keeps the vehicle for any other purpose, the deduction is limited to the vehicle's fair market value.

# Receipt Requirements

## What to Include

Charitable organizations receiving vehicle donations have to follow strict rules regarding donation receipts. The information included on the receipt depends on two criteria: the vehicle's value and what the organization plans to do with the vehicle when the donation is final.

### CRITERIA #1: VEHICLE VALUE

**Vehicle Valued Less than \$250** Receipts for vehicles worth less than \$250 must include:

- Charities name and address;
- Donation date, location, and method; and
- Physical description of the vehicle.

**Vehicle Valued Between \$250-\$500** Receipts for vehicles worth between \$250 and \$500 must include:

- Everything listed for vehicles valued at less than \$250; and
- One of the following statements:
  - No goods or services were exchanged between the charity and the donor for the vehicle;
  - Description and estimated value of goods or services exchanged between the charity and the donor; or
  - Goods or services exchanged between the charity and the donor consisted only of intangible religious benefits.

**Vehicle Valued Between \$500-\$5000** Receipts for vehicles worth between \$500 and \$5,000 must include:

- Everything listed for vehicles valued between \$250 and \$500; and

- Charity representative's formal signature;
- Donor's name and tax ID;
- Record of an appraisal conducted by a **qualified appraiser** no more than sixty (60) days before donating the vehicle;
- Vehicle identification number;
- What the charity plans to do with the vehicle;

## **CRITERIA #2: CHARITY ACTION**

**Charity Sells the Vehicle** Receipts for donated vehicles sold by a charity must include:

- Gross profits earned;
- Sale date; and
- A statement that deduction can't equal more than the gross profits earned.

**Charity Keeps the Vehicle** Receipts for donated vehicles kept by a charity must include:

- The charity's intended use of the vehicle;
- The term period the charity intends to use the vehicle; and
- A statement confirming the charity won't sell the vehicle before the term period expires.

Proper use of a donated vehicle by a charitable organization is called **significant intervening use**. The charity must use the vehicle consistently to support the charity's mission and for an extended period. **Charity Makes Improvements to the Vehicle** Receipts for donated vehicles updated by a charity must include:

- A confirmation that the charity won't sell or re-donate the vehicle before the improvements are completed; and
- A detailed list of the material improvements the charity plans to make to the vehicle.

The following changes aren't considered material improvements under this rule:

- Dent and scratch removal;
- Installation of theft deterrent systems;

- New paint or other surface finish; and
- Upholstery cleaning or repairs.

**Charity Gives or Sells the Vehicle to a Needy Individual** Receipts for donated vehicles re-donated or sold by a charity to a needy individual must include:

- A statement that the charity will donate the vehicle to a needy individual for free or sell it at a price much lower than fair market value; and
- A statement that the gift or sale falls directly under the charity's mission.

## How Long to Keep the Receipt

The [IRS recommends](#) keeping all tax-related documents on record for at least three (3) years from the original filing date.

## Penalties for Not Providing a Receipt

Generally, charities have to provide written acknowledgments of vehicle donations within thirty (30) days of executing one of the following actions on a vehicle:

- Attribute the donation for regular use by the charity to conduct the charity programs;
- Re-donate the vehicle to a person in need; or
- Sell the vehicle to use the proceeds for charitable purposes.

No matter what, charities are required to provide donors with vehicle donation receipts each year before tax filing deadlines. If a charity wants to conduct good donor relations, it will send all donors their receipts by the end of January each tax year. Most employers must provide employees with tax withholding forms by January 31st each year, so employees begin filing their taxes as early as February. A charity that knowingly provides a false receipt or fails to provide them at all incurs one of the following penalties.

- If the organization sold the donated vehicle for money, the penalty is the greater amount between:
  - The gross proceeds from the sale, or
  - The product of the highest tax rate and the sale price stated on the receipt.
- If the organization didn't sell the donated vehicle, the penalty is the greater amount between:

- \$5,000, or
- The product of the highest tax rate and the value claimed on the receipt.

## How to Donate a Vehicle

**Step 1: Choose a Charity** Research charities that offer formal vehicle donation programs. Select a charity based on its overall mission and whether or not it is a [qualified 501\(c\)\(3\) nonprofit organization](#). If it isn't qualified, the IRS will not consider any donations made to the organization tax-deductible. Use the [IRS Tax Exempt Organization Search](#) tool to determine an organization's status. **Step 2: Get an Appraisal** No more than sixty (60) days before donating a vehicle valued at more than \$5,000, the donor must get an appraisal conducted by a [qualified appraiser](#) (according to the IRS). Vehicles valued at less than \$5,000 do not need to be appraised. **Step 3: Transfer the Title** Follow all applicable state laws to transfer the vehicle's title to the charitable organization (see the [table](#) below for state-by-state titling resources). **Step 4: Donate the Vehicle** Follow the charitable organization's procedures for dropping the vehicle off at a donation location or for the charity to pick up the vehicle directly from the donor. **Step 5: Request a Donation Receipt** If not received soon after the donation, donors should follow up with the charity to find out when they can expect to receive an appropriate vehicle donation receipt.

### Vehicle Donation Programs

Charities have three options for setting up a vehicle donation program: **Charity Operated** When a charity operates its own vehicle donation program, it provides a receipt stating it will do one of the following with the vehicle:

- Re-donate it to a needy individual (if the organization's primary mission is to provide support to the needy, poor, or distressed);
- Sell it (making improvements if necessary) and use the profits exclusively to fund its charitable programs; or
- Use it to conduct activities supporting and furthering its charitable programs.

**Agent Operated** A charity hires a for-profit entity to operate a donation program on its behalf. The charity has agency over the for-profit organization to oversee all operations related to the vehicle donation program. As long as the charity conducts appropriate oversight and produces accurate donation receipts, donations to these programs are eligible for tax deductions. **For-Profit Operated** A charity allows a for-profit organization to use its name and likeness to

solicit vehicle donations. The charity itself doesn't benefit from the donations in any way, so donations to these vehicle programs aren't tax deductible.

## Table: Vehicle Titles (By State)

Most states require donors to transfer a vehicle's title to a charitable organization before donating the vehicle. This table provides titling resources for each state and the District of Columbia.

STATE	STATUTE	TITLE APPLICATION
Alabama	Title 32, Chapter 8, Article 2	Alabama Department of Revenue
Alaska	Chapter 28.10	Alaska Division of Motor Vehicles
Arizona	§ 28-2056, § 28-2058, § 28-2060	Arizona Department of Transportation
Arkansas	Title 27, Subtitle 2, Chapter 14, Supchapter 9	Arkansas Department of Finance and Administration
California	California VEH Division 3, California VEH Division 3.5	California Department of Motor Vehicles
Colorado	Title 42 , Article 6, Part 1	Colorado Division of Motor Vehicles
Connecticut	§ 14-179	Connecticut Department of Motor Vehicles
Delaware	Title 21, Chapter 25	Delaware Division of Motor Vehicles
Florida	§ 319.22	Florida Highway Safety and Motor Vehicles
Georgia	Title 40, Chapter 3, Article 2	Georgia Department of Revenue

<b>Hawaii</b>	§286-52	County Specific
<b>Idaho</b>	Title 49, Chapter 5	County Specific
<b>Illinois</b>	625 ILCS 5/Ch.3	Illinois Secretary of State
<b>Indiana</b>	IC 9-17	Indiana Bureau of Motor Vehicles
<b>Iowa</b>	§ 321.45	Iowa Department of Transportation
<b>Kansas</b>	Chapter 8	Kansas Department of Revenue
<b>Kentucky</b>	§ 186A.097, § 186A.215	Drive KY
<b>Louisiana</b>	RS 32:707	Louisiana Office of Motor Vehicles
<b>Maine</b>	Title 29-A, Chapter 7	Maine Bureau of Motor Vehicles
<b>Maryland</b>	Transportation Title 13, Subtitle 1	Maryland Department of Transportation
<b>Massachusetts</b>	Chapter 90D, Section 15	Massachusetts Registry of Motor Vehicles
<b>Michigan</b>	300-1949-II	Michigan Department of State
<b>Minnesota</b>	§ 168A.10	Minnesota Driver and Vehicle Services
<b>Mississippi</b>	Chapter 21	Mississippi Department of Revenue
<b>Missouri</b>	§ 301.210	Missouri Department of Revenue

<b>Montana</b>	§ 61-3-220	Montana Motor Vehicle Department
<b>Nebraska</b>	§ 60-139	Nebraska Department of Motor Vehicles
<b>Nevada</b>	§ 60-364	Nevada Department of Motor Vehicles
<b>New Hampshire</b>	§ 261.14, § 261.66	New Hampshire Division of Motor Vehicles
<b>New Jersey</b>	§ 39:10-8, § 39:10-18	New Jersey Motor Vehicle Commission
<b>New Mexico</b>	§ 66-3	New Mexico Motor Vehicle Department
<b>New York</b>	§ 2113, § 2114, § 2115	New York Department of Motor Vehicles
<b>North Carolina</b>	§ 20-50, § 20-52, § 20-57, § 20-72.1, § 20-73, § 20-85.1	North Carolina Department of Motor Vehicles
<b>North Dakota</b>	§ 39-05-17	North Dakota Department of Transportation
<b>Ohio</b>	Chapter 4505	Ohio Bureau of Motor Vehicles
<b>Oklahoma</b>	§ 47-12-505, § 47-591.8, § 47-1105.2, § 47-1107, § 47-1107.4	Form 701-6
<b>Oregon</b>	§ 803.092 – § 803.140	Oregon Department of Transportation
<b>Pennsylvania</b>	Title 75, Part 2, Chapter 11	PennDOT Driver and Vehicle Services
<b>Rhode Island</b>	§ 31-3.1-12, § 31-3.1-13, §	Rhode Island Division of

	31-3.1-14	Motor Vehicles
<b>South Carolina</b>	Title 56, Chapter 19	South Carolina Department of Motor Vehicles
<b>South Dakota</b>	Title 32 Chapter 3, Title 32 Chapter 3A	South Dakota Department of Revenue
<b>Tennessee</b>	Title 55, Chapter 3	Tennessee Department of Revenue
<b>Texas</b>	Title 7, Subtitle A, Chapter 501	Texas Department of Transportation
<b>Utah</b>	Title 41, Chapter 1a, Part 5, Title 41, Chapter 1a, Part 7	Utah Department of Motor Vehicles
<b>Vermont</b>	Title 23, Chapter 21	Vermont Department of Motor Vehicles
<b>Virginia</b>	§ 46.2-278 through § 46.2-634	Virginia Department of Motor Vehicles
<b>Washington</b>	Chapter 46.12	Washington State Department of Licensing
<b>Washington, D.C.</b>	Chapter 15, Chapter 15B	Washington, D.C. Department of Motor Vehicles
<b>West Virginia</b>	Article 4	West Virginia Department of Motor Vehicles
<b>Wisconsin</b>	Chapter 342, Subchapter 2	Wisconsin Department of Transportation
<b>Wyoming</b>	§ 31-2-104	Wyoming Department of Transportation

## Resources

- [IRS Publication 561: Determining the Value of Donated Property](#)
- [IRS Publication 4302: A Charity's Guide to Vehicle Donation](#)
- [IRS Publication 4303: A Donor's Guide to Vehicle Donation](#)
- [IRS Tax Exempt Organization Search](#)



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