

## STEP 4 deciding what to give

The following are the different forms that deductible donations have taken, with examples:

1. Cash
2. Real property
3. Personal property
  - a. shares of stock
  - b. art works
  - c. insurance policies
  - d. vehicles
  - e. clothing
  - f. books
4. Company products, supplies, and equipment
  - a. furniture
  - b. computers
  - c. office supplies

*The following types of donation are not deductible:*

5. Professional services and employee expertise
  - a. legal assistance
  - b. tax, business, and financial advice
  - c. strategic planning
  - d. management consulting
6. Company services
  - a. financial and administrative support
  - b. mailing services and computer services
  - c. office space
  - d. real estate lease

It is possible, however, to *designate and book professional, employee, and company services as cash donations*. In this way they may be claimed as deductions from taxable income.

*The following type of donation is a special case:*

#### 7. Company-employee donations

Companies can increase the value of their corporate giving by encouraging employees to make donations, which the company will then match with a contribution of its own. *For this type of donation, only the company's share of the donation is deductible.*