



Trippinz Care

EIN: 36-4741977 | Broo

Publication 7

Organizations eligible to rec...
contributions.

On Publication 78 Data List

Deductibility Code: [PC](#)

SO	A Type I, Type II, or functionally integrated Type III supporting organization.	50% (60% for cash contributions)
SONFI	A non-functionally integrated Type III supporting organization.	50% (60% for cash contributions)
SOUNK	A supporting organization, unspecified type.	50% (60% for cash contributions)

Contributions must actually be paid in cash or other property before the close of an individual's tax year to be deductible for that tax year, whether the individual uses the cash or accrual method.

If an individual donates property other than cash to a qualified organization, the individual may generally deduct the fair market value of the property. If the property has appreciated in value, however, some adjustments may have to be made.

The rules relating to how to determine fair market value are discussed in Publication 561, Determining the Value of Donated Property. For a more comprehensive discussion of the rules covering income tax deductions for charitable contributions by individuals, see Publication 526, Charitable Contributions.

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Taxpayer Advocate Service

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Other Languages

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Related Sites

U.S. Treasury

Treasury Inspector General for Tax Administration

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