

If your total noncash contributions are in excess of \$500 in 2011, please complete the information below for each donee using the following guidelines:

* If you contributed a motor vehicle, boat, or airplane with a claimed value of more than \$500, attach Form 1099-C or other written acknowledgement received from the donee organization.

* A deduction for contributions of clothing or other household items that are not in good used condition or better is not allowed. In addition, a deduction for any item with minimal monetary value may be denied. However, these rules do not apply to any contribution of a single item for which a deduction of more than \$500 is claimed, if a qualified appraisal for the donated property is provided.

DONATED PROPERTY INFORMATION

No. <input type="text" value="1"/>	Name of charitable organization (donee).....	Boomerangs
	Street address.....	716 Center Street
	City.....	West Roxbury
	State.....	MA
	ZIP code.....	02130
	1=spouse, 2=joint.....	
	Property description (other than vehicle).....	LIVING ROOM FURN SET
	Vehicle	
	Year (yyyy).....	
	Make and model.....	
	Condition and mileage.....	
	Date of contribution (m/d/y) *.....	10/1/2011
Date acquired by donor (m/y) *.....	6/1/2002	
How acquired by donor (Table 1 or describe).....	BOUGHT	
Donor's cost or basis.....	8,000	
Fair market value.....	800	
Method used to determine FMV (Table 2 or describe).....	GUESS? THRIFT VALUE?	

No. <input type="text"/>	Name of charitable organization (donee).....	
	Street address.....	
	City.....	
	State.....	
	ZIP code.....	
	1=spouse, 2=joint.....	
	Property description (other than vehicle).....	
	Vehicle	
	Year (yyyy).....	
	Make and model.....	
	Condition and mileage.....	
	Date of contribution (m/d/y) *.....	
Date acquired by donor (m/y) *.....		
How acquired by donor (Table 1 or describe).....		
Donor's cost or basis.....		
Fair market value.....		
Method used to determine FMV (Table 2 or describe).....		

1 How Property was Acquired

1 = Purchase 3 = Inheritance
 2 = Gift 4 = Exchange

2 Method Used to Determine FMV

1 = Appraisal 3 = Catalog
 2 = Thrift shop value 4 = Comparable sales

For other methods, see IRS Pub. 561.

- The elective deferral (contribution) limit for employees who participate in 401(k), 403(b), most 457 plans, and the federal government's Thrift Savings Plan is increased from \$16,500 to \$17,000.
 - The catch-up contribution limit for those aged 50 and over remains unchanged at \$5,500.
- The deduction for taxpayers making contributions to a traditional IRA is phased out for singles and heads of household who are covered by a workplace retirement plan and have modified adjusted gross incomes (AGI) between \$58,000 and \$68,000, up from \$56,000 and \$66,000 in 2011. For married couples filing jointly, in which the spouse who makes the IRA contribution is covered by a workplace retirement plan, the income phase-out range is \$92,000 to \$112,000, up from \$90,000 to \$110,000. For an IRA contributor who is not covered by a workplace retirement plan and is married to someone who is covered, the deduction is phased out if the couple's income is between \$173,000 and \$183,000, up from \$169,000 and \$179,000.
- The AGI phase-out range for taxpayers making contributions to a Roth IRA is \$173,000 to \$183,000 for married couples filing jointly, up from \$169,000 to \$179,000 in 2011. For singles and heads of household, the income phase-out range is \$110,000 to \$125,000, up from \$107,000 to \$122,000. For a married individual filing a separate return who is covered by a retirement plan at work, the phase-out range remains \$0 to \$10,000.
- The AGI limit for the saver's credit (also known as the retirement savings contributions credit) for low-and moderate-income workers is \$57,500 for married couples filing jointly, up from \$56,500 in 2011; \$43,125 for heads of household, up from \$42,375; and \$28,750 for married individuals filing separately and for singles, up from \$28,250.