



Department of the Treasury  
**Internal Revenue Service**

[www.irs.gov](http://www.irs.gov)

Notice **1360** (1-2007)  
Catalog Number 49496E

---

## ***Attention:* New Donor Recordkeeping Rule**

This version of **Publication 1771**, *Charitable Contributions Substantiation and Disclosure Requirements*, dated July 2005, does not include the tax law change enacted under section 1217 of the Pension Protection Act of 2006. Under this provision, a donor cannot claim a tax deduction for any contribution of cash, a check or other monetary gift made on or after January 1, 2007, unless the donor maintains a record of the contribution in the form of either a bank record (such as a cancelled check) or a written communication from the charity (such as a receipt or a letter) showing the name of the charity, the date of the contribution, and the amount of the contribution.

---