

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

---

## Publication 526 Draft Worksheet(s)

These draft worksheets and instructions from Publication 526, Charitable Contributions, for tax year 2008, are only available on the Internet. Since they are drafts, they are subject to change. If a worksheet is revised, it will be re-posted only if there is a change in the computation. When the final version of Publication 526 becomes available, this draft will be removed.

Worksheet 1 is used to figure the charitable contribution deduction for certain donations of

food inventory. Worksheet 2 is used to figure the charitable contribution deduction when more than one of the adjusted gross income limits apply.

**Comments and suggestions.** We welcome your comments about these worksheets.

You can write to us at the following address:

**Internal Revenue Service  
Individual Forms and Publications  
Branch  
SE:W:CAR:MP:T:I  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224**

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at [taxforms@irs.gov](mailto:taxforms@irs.gov). (The asterisk must be included in the address.) Please put "Publications Comment" on the subject line. Although we cannot respond individually to each email, we do appreciate your feedback and will consider your comments as we revise our tax products.

Draft as of  
12/23/2008

**Worksheet 1. Donations of Food Inventory**  
Worksheet 1.

**Donations of Food Inventory**  
**(See separate worksheet instructions)**  
**(Keep for your records)**

1. Enter fair market value of the donated food . . . . . \_\_\_\_\_
2. Enter basis of the donated food . . . . . \_\_\_\_\_
3. Subtract line 2 from line 1. If the result is less than zero, skip lines 4 through 6 and enter the amount from line 1 on line 7 . . . . . \_\_\_\_\_
4. Enter one-half of line 3 . . . . . \_\_\_\_\_
5. Subtract line 4 from line 1 . . . . . \_\_\_\_\_
6. Multiply line 2 by 2.0 . . . . . \_\_\_\_\_
7. Compare line 5 and line 6. Enter the smaller amount . . . . . \_\_\_\_\_
8. Enter 10% of your total net income for the year from all trades or businesses from which food inventory was donated . . . . . \_\_\_\_\_
9. Compare line 7 and line 8. Enter the smaller amount. This is your charitable contribution deduction for the food . . . . . \_\_\_\_\_

**Worksheet instructions.** Enter on line 8 of the worksheet 10% of your net income for the year from all sole proprietorships, S corporations, or partnerships (or other entity that is not a C corporation) from which contributions of food inventory were made. Figure net income before any deduction for a charitable contribution of food inventory.

If you made more than one contribution of food inventory, complete a separate worksheet for each contribution. Complete lines 8 and 9 on only one worksheet. On that worksheet, complete line 8. Then compare line 8 and the total of the line 7 amounts on all worksheets and enter the smaller of those amounts on line 9.

**Qualified farmer or rancher.** If you are a qualified farmer or rancher and you made a

charitable donation of food inventory after October 2, 2008, and before January 1, 2009, do not fill out lines 8 and 9 of the worksheet for those donations. The 10% limit does not apply in these cases. Your charitable contribution deduction for the food is the amount on line 7. If you made more than one of these contributions, complete a separate worksheet (lines 1 through 7) for each contribution.

In addition, these contributions are treated as qualified conservation contributions. See *Special 50% Limit for Qualified Conservation Contributions*, later, for details and the definition of "qualified rancher or farmer."

Draft 12/23/2008

**Instructions for Worksheet 2.** You can use Worksheet 2 if you made charitable contributions during the year, and one or more of the limits described in this publication under *Limits on Deductions* apply to you. You cannot use this worksheet if you have a carryover of a charitable contribution from an earlier year. If you have a carryover from an earlier year, see *Carryovers*, next.

The following list gives instructions for completing the worksheet.

- The terms used in the worksheet are explained earlier in this publication.
- If the result on any line is less than zero, enter zero.
- For contributions of property, enter the property's fair market value unless you elected (or were required) to reduce the fair market value as explained under *Giving Property That Has Increased in Value*. In that case, enter the reduced amount.

Draft as of  
12/23/2008



If the result on any line is less than zero, enter zero. For other instructions, see page 15.

**Step 1. Enter any qualified conservation contributions (QCCs).**

- 1. If you are a qualified farmer or rancher, enter any QCCs eligible for the 100% limit . . . . .
- 2. Enter any QCCs not entered on line 1. Do not include this amount on line 4, 5, 6, 7, or 9 . . . . .

1	
2	

**Step 2. List your other charitable contributions made during the year.**

- 3. Enter contributions for relief efforts in Midwestern disaster areas that you elect to treat as qualified contributions. Do not include this amount on line 4 below. . . . .
- 4. Enter your contributions to 50% limit organizations. (Include contributions of capital gain property if you reduced the property's fair market value. Do not include contributions of capital gain property deducted at fair market value.) **Do not** include any contributions you entered on line 1, 2, or 3 . . . . .
- 5. Enter your contributions to 50% limit organizations of capital gain property deducted at fair market value . . . . .
- 6. Enter your contributions (other than of capital gain property) to qualified organizations that are not 50% limit organizations . . . . .
- 7. Enter your contributions "for the use of" any qualified organization. (But do not enter here any amount that must be entered on line 9.) . . . . .
- 8. Add lines 6 and 7 . . . . .
- 9. Enter your contributions of capital gain property to or for the use of any qualified organization. (But do not enter here any amount entered on line 4 or 5) . . . . .

3	
4	
5	
6	
7	
8	
9	

**Step 3. Figure your deduction for the year and your carryover to the next year.**

- 10. Enter your adjusted gross income . . . . .
- 11. Multiply line 10 by 0.5. This is your 50% limit . . . . .

10	
11	

**Contributions to 50% limit organizations**

- 12. Enter the smaller of line 4 or line 11 . . . . .
- 13. Subtract line 12 from line 4 . . . . .
- 14. Subtract line 12 from line 11 . . . . .

**Contributions not to 50% limit organizations**

- 15. Add lines 4 and 5 . . . . .
- 16. Multiply line 10 by 0.3. This is your 30% limit . . . . .
- 17. Subtract line 15 from line 11 . . . . .
- 18. Enter the smallest of line 8, 16, or 17 . . . . .
- 19. Subtract line 18 from line 8 . . . . .
- 20. Subtract line 18 from line 16 . . . . .

**Contributions of capital gain property to 50% limit organizations**

- 21. Enter the smallest of line 5, 14, or 16 . . . . .
- 22. Subtract line 21 from line 5 . . . . .
- 23. Subtract line 18 from line 17 . . . . .
- 24. Subtract line 21 from line 16 . . . . .

**Other contributions**

- 25. Multiply line 10 by 0.2. This is your 20% limit . . . . .
- 26. Enter the smallest of line 9, 20, 23, 24, or 25 . . . . .
- 27. Subtract line 26 from line 9 . . . . .
- 28. Add lines 12, 18, 21, and 26 . . . . .
- 29. Subtract line 28 from line 11 . . . . .
- 30. Enter the smaller of line 2 or line 29 . . . . .
- 31. Subtract line 30 from line 2 . . . . .
- 32. Subtract line 28 from line 10 . . . . .
- 33. Enter the smaller of line 1 or line 32 . . . . .
- 34. Subtract line 33 from line 1 . . . . .
- 35. Subtract line 33 from line 32 . . . . .
- 36. Enter the smaller of line 3 or line 35 . . . . .
- 37. Subtract line 3b from line 3 . . . . .
- 38. Add lines 28, 30, 33, and 36. Enter the total here and on Schedule A (Form 1040), line 1b or line 17, whichever is appropriate . . . . .
- 39. Add lines 13, 19, 22, 27, 31, 34, and 37. Carry this amount forward to Schedule A (Form 1040) next year . . . . .

			Carryover
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			
32			
33			
34			
35			
36			
37			
38			
39			