



## Deductibility Status

In general, an individual who itemizes deductions may deduct contributions to most charitable organizations up to 50% of his or her adjusted gross income computed without regard to net operating loss carrybacks. Individuals generally may deduct charitable contributions to other organizations up to 30% of their adjusted gross income (computed without regard to net operating loss carrybacks). These limitations (and organizational status) are indicated as follows.

Code	Type of organization and use of contribution.	Deductibility Limitations
EO	An organization described in section 170 (c) of the Internal Revenue Code other than a public charity or private foundation	Depends on various factors