

District 26 Alanon Alateen Information Services

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Publication 78 Data

Organizations eligible to receive tax-deductible charitable contributions. Users may rely on this list in determining deductibility of their contributions.

On Publication 78 Data List: Yes

Deductibility Code: PC [?](#)

Deductibility Code

In general, an individual who itemizes deductions may deduct contributions to most charitable organizations up to 50% (60% for cash contributions) 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 Limitation
PC	A public charity.	50% (60% for cash contributions)