

[10] Charitable Gift Deductions: The "above-the-line" deduction for up to \$300 of charitable cash contributions (\$600 for married couple filing a joint return) expired at the end of 2021. As a result, it isn't available for the 2022 tax year (it was available for 2020 and 2021). Only people who claimed the standard deduction on their tax return (rather than claiming itemized deductions on Schedule A) were allowed to take this deduction.

The 2020 and 2021 suspension of the 60%-of-AGI limit on deductions for cash donations by people who itemize also expired, so the limit is back in place starting with the 2022 tax year.