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Ten Facts About Claiming Donations Made to Haiti

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If you are donating to charities providing earthquake relief in Haiti, you may be able to claim those donations on your 2009 tax return. Here are 10 important facts the Internal Revenue Service wants you to know about this special provision.

1. A new law allows you to claim donations for Haitian relief on your 2009 tax return, which you will be filing this year.
2. The contributions must be made specifically for the relief of victims in areas affected by the Jan. 12 earthquake in Haiti.
3. To be eligible for a deduction on the 2009 tax return, donations must be made after Jan. 11, 2010 and before March 1, 2010.
4. In order to be deductible, contributions must be made to qualified charities and can not be designated for the benefit of specific individuals or families.
5. The new law applies only to cash contributions.
6. Cash contributions made by text message, check, credit card or debit card may be claimed on your federal tax return.
7. You must itemize your deductions in order to claim these donations on your tax return.
8. You have the option of deducting these contributions on either your 2009 or 2010 tax return, but not both.
9. Contributions made to foreign organizations generally are not deductible. You can find out more about organizations helping Haitian earthquake victims from agencies such as the U.S. Agency for International Development (www.usaid.gov).
10. Federal law requires that you keep a record of any deductible donations you make. For donations by text message, a telephone bill will meet the record-keeping requirement if it shows the name of the organization receiving your donation, the date of the contribution, and the amount given. For cash contributions made by other means, be sure to keep a bank record, such as a cancelled check or a receipt from the charity. Receipts should show the name of the charity, the date and amount of the contribution.

For more information see IRS Publication 526, *Charitable Contributions* and Publication 3833, *Disaster Relief: Providing Assistance through Charitable Organizations*. To determine if an organization is a qualified charity visit IRS.gov, keyword "Search for Charities".

Note that some organizations, such as churches or governments, may be qualified even though they are not listed on IRS.gov.

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