

1 Corinthians 12:1 says, "Let them be a living and holy sacrifice . . . This is truly the way to worship him." As we give and serve, we are literally the hands and feet of Jesus for our church family, and community. As we love, give, and serve, we are worshipping God for all He has given us. Thank you for investing in eternity through your act of worship.

FAQ'S ABOUT CHARITABLE CONTRIBUTIONS

Only individuals who itemize their deductions on Form 1040 Schedule A can claim deductions for charitable contributions.

1. What kind of records do I need in order to prove I made a contribution?

For individual cash contributions of under \$250: You must have a bank record (such as a canceled check) or a receipt from our church containing our church's name, and the date and amount of each cash contribution.

For individual cash contributions of \$250 or more: You must receive a written receipt from our church that includes our church's name, the date of the contribution, and a statement that goods or services that the church provided in return for the contribution consisted entirely of intangible religious benefits. The church will mail contribution statements to all cash donors prior to January 31.

If you've made individual contributions of \$250 or more, don't file your federal income tax return until you receive a contribution statement from our church that satisfies these requirements. Otherwise, your

contributions may not be deductible. Canceled checks cannot be used to substantiate cash contributions of \$250 or more.

For individual In-Kind "property" contributions: Forms are available at the church office upon request. You will need a description of the noncash contributions. A form will be filled out and signed by one of the Pastors.

For noncash property valued at \$500 or more: Other rules apply (see the instructions to IRS Form 8283).

2. If I mail my contribution in December 2019, but it doesn't reach my church until January 2020, for which year should I claim it? Claim it on your 2019 tax return. A check that is mailed to a charity is deductible in the year the check is mailed (and postmarked), even if it is received in the next year.

Example: Mary mails (and postmarks) her check in December 2019. Her church doesn't receive

the check until January 2020. The check is deductible on Mary's 2019 tax return.

3. Can I deduct the value of volunteer work I did for the church?

No, the value of personal services is never deductible as a charitable contribution. However, unreimbursed expenses you incur in performing services on behalf of a church or other charity may be. Be sure to maintain accurate records. **Charitable Mileage Rate remains at 14 cents per mile.**

Example: John is an electrician and donates 10 hours of time to his church's construction project. He cannot deduct the value of his donated labor, but he can deduct the value of materials he purchased in performing the donated labor.

Example: Several church members go on a short-term missions project to another country. The value of their labor is not deductible, but they can deduct their unreimbursed travel expenses (transportation, meals, lodging) incurred in performing the project.

4. If I make a contribution in early January 2020, can I claim it on my 2019 taxes? No, charitable contributions must be claimed in the year in which they are delivered.

Example: Mary writes a check to her church on December 31, 2019, and deposits it in the church offering on Sunday, January 5, 2020. Her check is not deductible on her 2019 taxes. She can claim it on her 2020 tax return.

5. I gave \$135 to my church when I registered for a spring retreat. Can I deduct that? No, assuming you received benefits (e.g., lodging, instruction, materials) worth \$135 or more. Charitable contributions generally are deductible only to the extent they exceed the value of any premium or benefit received by the donor in return for the contribution.

**These are meant to be guidelines only. Please consult the IRS or an attorney for any questions concerning your taxes.*



12/2019

Thank you so much for your generosity and your servant's heart to God's work here, in our community, and in the world.