

Charitable Contributions to Haiti Earthquake Relief Efforts May be Deducted on Your 2009 Income Tax Returns

A recently enacted tax law may allow you to claim a tax deduction on your 2009 federal income tax return for charitable contributions made in early 2010 to aid victims of the Haiti earthquake. To be eligible, your contribution must meet the following requirements:

- **Eligible contributions must be made on or after Jan. 12, 2010, the date of the earthquake, but before March 1, 2010.**
- **Your contribution must be specifically designated to aid the victims of the earthquake; general contributions to charities are not eligible.**

Your contribution may be made by phone, text message, cash, money order, check, credit card or debit card.

For eligible contributions made during this time period, you have the option of deducting these contributions on either your 2009 or 2010 returns, but not both. Only cash contributions get this special treatment; property contributions made in this time period may only be deducted in 2010.

How to Claim the Benefit

To get a tax benefit, you must itemize your deductions on Schedule A of IRS Form 1040. Because the new law was enacted after the 2009 income tax forms were printed, there is no mention of the Haiti charitable deduction on the forms.

When preparing your 2009 tax return, you may complete the form as if these contributions were made on December 31, 2009, instead of in 2010. If you claim the standard deduction (or file a short-form), you are not eligible.

You can benefit from these donations almost immediately, by filing your 2009 returns early, filing electronically and choosing direct deposit. Refunds take as few as ten days and can be directly deposited into a savings, checking or brokerage account, or used to purchase Series I U.S. savings bonds.

Please note that contributions to individuals and/or foreign organizations generally are not tax deductible. Your contributions must go to qualified charities. Most organizations eligible to receive tax-deductible donations are listed in a searchable online database maintained by the [IRS](#). Some organizations, such as churches or governments, may be qualified even though they are not listed on IRS.gov.

Donors can find out more about organizations helping Haitian earthquake victims from organizations such as [Charity Navigator](#), [Better Business Bureau](#), [American Institute of Philanthropy](#), or other organizations.

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 recordkeeping requirement if it shows the name of the donee organization, the date of the contribution and the amount of the contribution. 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 showing the name of the charity and the date and amount of the contribution.

You can learn more about claiming charitable contributions by reviewing [IRS Publication 526, Charitable Contributions](#).