

**HAITI RELIEF: Deduct some 2010 contributions, even by text message, on your 2009 income tax return.**

Taxpayers who itemize their deductions may deduct on their 2009 income tax returns cash contributions made prior to March 1, 2010 to organizations providing earthquake relief in Haiti. The new law applies only to cash (not property) contributions.

Contributions may be made by text message, check, credit card or debit card. To get the benefit, taxpayers must itemize their deductions (not claim the standard deduction) and must file Form 1040.

To be sure your contributions go to charities that qualify for this special rule, look at the online database available on [www.irs.gov](http://www.irs.gov) under "Search for Charities". Some organizations such as churches and foreign governments may be qualified even if they are not listed on the IRS website.

Federal tax law requires that taxpayers keep records of their donations. For a donation by text message, a telephone bill will suffice if it shows the name of the donee organization and the date and the amount of the contribution. For other cash contributions, bank records such as a cancelled check or a written receipt from the charity showing the date and amount of the contribution will suffice.

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