

## Certain 2010 Cash Contributions for Haiti Relief Can Be Deducted As If Made on December 31, 2009

A new law allows the option of treating certain charitable contributions of money made after January 11, 2010, and before March 1, 2010, for the relief of victims in areas affected by the January 12, 2010, earthquake in Haiti as if they were made on December 31, 2009. Contributions of money include contributions made by cash, check, money order, credit card, charge card, debit card, or via cell phone.

The new law was enacted after the 2009 forms, instructions, and publications had already been printed, so this alert is being added to the electronic version of certain impacted products.

The contribution must be made to a qualified organization and meet all other requirements for charitable contribution deductions. However, if the contribution was made by phone or text message, a telephone bill showing the name of the donee organization, the date of the contribution, and the amount of the contribution will satisfy the recordkeeping requirement. Therefore, for example, for a \$10 charitable contribution made by text message that was charged to a telephone or wireless account, a telecommunications company bill containing this information satisfies the recordkeeping requirement.

**U.S. Corporation Income Tax Return**

For calendar year 2009 or tax year beginning \_\_\_\_\_, 2009, ending \_\_\_\_\_, 20 \_\_\_\_\_

**2009**

© See separate instructions.

<p>A Check if:</p> <p>1a Consolidated return (attach Form 851) <input type="checkbox"/></p> <p>b Life/nonlife consolidated return <input type="checkbox"/></p> <p>2 Personal holding co. (attach Sch. PH) <input type="checkbox"/></p> <p>3 Personal service corp. (see instructions) <input type="checkbox"/></p> <p>4 Schedule M-3 attached <input type="checkbox"/></p>	<p>Use IRS label. Otherwise, print or type.</p>	<p>Name</p> <p>Number, street, and room or suite no. If a P.O. box, see instructions.</p> <p>City or town, state, and ZIP code</p>	<p>B Employer identification number</p> <p>C Date incorporated</p> <p>D Total assets (see instructions)</p> <p>\$ _____</p>
<p>E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change</p>			

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal	1c		
	2	Cost of goods sold (Schedule A, line 8)							2		
	3	Gross profit. Subtract line 2 from line 1c							3		
	4	Dividends (Schedule C, line 19)							4		
	5	Interest							5		
	6	Gross rents							6		
	7	Gross royalties							7		
	8	Capital gain net income (attach Schedule D (Form 1120))							8		
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)							9		
	10	Other income (see instructions—attach schedule)							10		
	11	Total income. Add lines 3 through 10							11		
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)							12		
	13	Salaries and wages (less employment credits)							13		
	14	Repairs and maintenance							14		
	15	Bad debts							15		
	16	Rents							16		
	17	Taxes and licenses							17		
	18	Interest							18		
	19	Charitable contributions							19		
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)							20		
	21	Depletion							21		
	22	Advertising							22		
	23	Pension, profit-sharing, etc., plans							23		
	24	Employee benefit programs							24		
	25	Domestic production activities deduction (attach Form 8903)							25		
	26	Other deductions (attach schedule)							26		
	27	Total deductions. Add lines 12 through 26							27		
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11							28		
	29	Less: a Net operating loss deduction (see instructions)			29a						
		b Special deductions (Schedule C, line 20)			29b						
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28 (see instructions)							30		
	31	Total tax (Schedule J, line 10)							31		
	32a	2008 overpayment credited to 2009	32a								
	b	2009 estimated tax payments	32b								
	c	2009 refund applied for on Form 4466	32c								
	d	Bal	32d								
	e	Tax deposited with Form 7004	32e								
	f	Credits: (1) Form 2439 (2) Form 4136	32f								
	g	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	32g						32h		
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached							33		
34	Amount owed. If line 32h is smaller than the total of lines 31 and 33, enter amount owed							34			
35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid							35			
36	Enter amount from line 35 you want: Credited to 2010 estimated tax							36			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	<p>Signature of officer _____</p>	<p>Date _____</p>	<p>Title _____</p>	<p>May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>
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<b>Paid Preparer's Use Only</b>	<p>Preparer's signature _____</p>	<p>Date _____</p>	<p>Check if self-employed <input type="checkbox"/></p>	<p>Preparer's SSN or PTIN _____</p>
	<p>Firm's name (or yours if self-employed), address, and ZIP code _____</p>		<p>EIN _____</p>	<p>Phone no. _____</p>







