Sample article for organizations to use to reach customers and/or taxpayers

Provide the following article to your customers to share information on making charitable contributions to relief funds, helping Japan's tsunami and earthquake victims.

IRS reminds taxpayers: Donate only to "qualified" Japan relief funds

If you want to contribute to relief funds helping Japan's tsunami and earthquake victims, please make sure your money goes to only qualified charities.

You can verify the legitimacy of a preferred relief fund by performing a search on IRS.gov. Keep in mind, however, that some organizations – particularly churches or governments – may be qualified even though they are not listed on www.IRS.gov.

To get a tax benefit for making a charitable contribution, you must itemize your deductions on Schedule A, (Form 1040) *Itemized Deductions,* for the year in which you made the contribution.

IRS Publication 526, *Charitable Contributions*, provides information on making contributions to charities. Publication 3833, *Disaster Relief: Providing Assistance through Charitable Organizations*, explains how the public can use charitable organizations to help victims of disasters, and how new organizations can obtain tax-exempt status. Both publications are available on the IRS website.

Please remember that contributions to foreign organizations are not deductible.

NOTE TO EDITOR: *Below are links on IRS.gov to more information about charitable deductions.*

- IR-2011-37 - IRS Announces Qualified Disaster treatment for Japan
- YouTube video - Tax Tip on Charitable Deductions
- Tax Topic 506 – Charitable Contributions
- Schedule A (Form 1040), Itemized Deductions