

IRS News Release

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New Law Offers Special Tax Option for Philippines Relief Donations; Cash Contributions Until April 14 Can Be Claimed On 2013 Returns

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WASHINGTON — Taxpayers who make cash contributions on or before April 14, 2014, for Philippines typhoon relief can get an immediate tax benefit by choosing to claim them on their 2013 returns, according to the Internal Revenue Service.

Under special legislation enacted last week, taxpayers can choose to treat cash contributions made on or after March 26, 2014, and before midnight on Monday, April 14, 2014, as if made on Dec. 31, 2013. This special provision only applies to charitable cash contributions for the relief of victims of Typhoon Haiyan. It is similar to the accelerated relief provided following the January 2010 earthquake in [Haiti](#).

Eligible contributions can be claimed on either a 2013 or 2014 return, but not both. Contributions made after April 14, 2014, but before the end of this year can only be claimed on a 2014 return.

Contributions made by text message, check, credit card or debit card qualify for this special option. Donations charged to a credit card before midnight on April 14, 2014, are eligible contributions even if the credit card bill isn't paid until after that date. Also, donations made by check are eligible if they are mailed by April 14.

Taxpayers can benefit from their donations most quickly by filing their 2013 returns [electronically](#) and choosing direct deposit. Refunds can be directly deposited into a savings, checking or brokerage account, or used to purchase Series I U.S. savings bonds.

The Philippines Charitable Giving Assistance Act, enacted March 25, 2014, does not apply to contributions of property. Gifts made directly to individual victims are not deductible.

To get a tax benefit, individuals must itemize their deductions on [Schedule A](#). Those who claim the [standard deduction](#), including all short-form filers, are not eligible.

Taxpayers should be sure their contributions go to qualified charities. Most organizations eligible to receive tax-deductible donations are listed in a searchable online database available on [IRS.gov](#) under [Exempt Organizations Select Check](#). Some organizations, such as churches or governments, may be qualified even though they are not listed on IRS.gov.

The IRS reminds donors that contributions to foreign organizations generally are not deductible. IRS [Publication 526](#), Charitable Contributions, provides information on making contributions to charities.

Federal law requires that taxpayers keep a record of any deductible donations they make. For donations by text message, a telephone bill will meet the recordkeeping requirement if it shows the name of the charity, 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. In addition, for donations of \$250 or more, taxpayers must obtain a written acknowledgment by the charity.

Publication 526 has further details on the recordkeeping rules for [cash contributions](#).