

# IRS News Release

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## **New Law Encourages Tsunami Relief Contributions**

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WASHINGTON — The Internal Revenue Service alerted taxpayers who itemize deductions that they may claim on their 2004 tax returns charitable donations made during Jan. 2005 for relief of the victims of the Indian Ocean Tsunami.

The new law enacted on Jan. 7 allows these donations to be deducted as if they were made on Dec. 31, 2004.

“There are no extra forms to fill out or any additional burdens for taxpayers,” said IRS Commissioner Mark W. Everson. “As long as you send your check by the end of the month, the donation will be treated just like it was still 2004.”

The new law only allows for cash contributions. The contributions must be made specifically for the relief of victims in areas affected by the Dec. 26, 2004, tsunami in the Indian Ocean. The new law gives taxpayers the option of deducting the contributions on either their 2004 or 2005 returns, but not both.

The IRS advises taxpayers to be sure their contributions go to qualified charities. Taxpayers who have a specific charity in mind can make sure that it is a qualified charity by doing a search on IRS.gov. Some organizations, such as churches or governments, may be qualified even though they are not listed on IRS.gov. For information on groups involved in tsunami relief, donors can also look to the USAID site at: [http://www.usaid.gov/locations/asia\\_near\\_east/tsunami/ngolist.html](http://www.usaid.gov/locations/asia_near_east/tsunami/ngolist.html) or USA Freedom Corps at <http://www.usafreedomcorps.gov>.

The IRS reminds donors that contributions to foreign organizations generally are not deductible.

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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 IRS.gov.

When donors make contributions to assist the victims of the tsunami, they should notate their records to that effect. Donors may want to notate the memo field of checks they send that it is a contribution to help tsunami victims.