

Certain Cash Contributions for Typhoon Haiyan Relief Efforts in the Philippines Can Be Deducted on Your 2013 Tax Return

A new law allows you to choose to deduct certain charitable contributions of money on your 2013 tax return instead of your 2014 return. The contributions must have been made after March 25, 2014, and before April 15, 2014, for the relief of victims in the Republic of the Philippines affected by the November 8, 2013, typhoon. 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 2013 forms, instructions, and publications had already been printed. When preparing your 2013 tax return, you may complete the forms as if these contributions were made on December 31, 2013, instead of in 2014. To deduct your charitable contributions, you must itemize deductions on Schedule A (Form 1040) or Schedule A (Form 1040NR).

The contribution must be made to a qualified organization and meet all other requirements for charitable contribution deductions. However, if you made the contribution 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, if you made a \$10 charitable contribution by text message that was charged to your telephone or wireless account, a bill from your telecommunications company containing this information satisfies the recordkeeping requirement.

**SCHEDULE A
(Form 1040)**

Itemized Deductions

OMB No. 1545-0074

2013

Attachment
Sequence No. **07**

Department of the Treasury
Internal Revenue Service (99)

► **Information about Schedule A and its separate instructions is at www.irs.gov/schedulea.**
► **Attach to Form 1040.**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses		Caution. Do not include expenses reimbursed or paid by others.				
1	Medical and dental expenses (see instructions)	1				
2	Enter amount from Form 1040, line 38	2				
3	Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1949, multiply line 2 by 7.5% (.075) instead	3				
4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-	4				
Taxes You Paid		5 State and local (check only one box):				
a	<input type="checkbox"/> Income taxes, or	5				
b	<input type="checkbox"/> General sales taxes					
6	Real estate taxes (see instructions)	6				
7	Personal property taxes	7				
8	Other taxes. List type and amount ►	8				
9	Add lines 5 through 8	9				
Interest You Paid		10 Home mortgage interest and points reported to you on Form 1098				
Note. Your mortgage interest deduction may be limited (see instructions).		11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see instructions and show that person's name, identifying no., and address ►				
		12 Points not reported to you on Form 1098. See instructions for special rules				
		13 Mortgage insurance premiums (see instructions)				
		14 Investment interest. Attach Form 4952 if required. (See instructions.)				
		15 Add lines 10 through 14				
Gifts to Charity		16 Gifts by cash or check. If you made any gift of \$250 or more, see instructions.				
If you made a gift and got a benefit for it, see instructions.		17 Other than by cash or check. If any gift of \$250 or more, see instructions. You must attach Form 8283 if over \$500				
		18 Carryover from prior year				
		19 Add lines 16 through 18				
Casualty and Theft Losses		20 Casualty or theft loss(es). Attach Form 4684. (See instructions.)				
Job Expenses and Certain Miscellaneous Deductions		21 Unreimbursed employee expenses—job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See instructions.) ►				
		22 Tax preparation fees				
		23 Other expenses—investment, safe deposit box, etc. List type and amount ►				
		24 Add lines 21 through 23				
		25 Enter amount from Form 1040, line 38		25		
		26 Multiply line 25 by 2% (.02)		26		
		27 Subtract line 26 from line 24. If line 26 is more than line 24, enter -0-		27		
Other Miscellaneous Deductions		28 Other—from list in instructions. List type and amount ►				
Total Itemized Deductions		29 Is Form 1040, line 38, over \$150,000?				
		<input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 28. Also, enter this amount on Form 1040, line 40.		}		29
		<input type="checkbox"/> Yes. Your deduction may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter.				
		30 If you elect to itemize deductions even though they are less than your standard deduction, check here				