

**INTERNAL REVENUE SERVICE**

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CONEX-168070-01

Dear [REDACTED]:

Commissioner Rossotti has asked me to respond to your inquiry regarding the deductibility of amounts paid for postage stamps issued pursuant to the 9/11 Heroes Stamp Act of 2001, Pub. L. No. 107-67, § 652, 111 Stat. 514 (2001).

In order to afford the public a direct and tangible way to provide assistance to the families of emergency relief personnel killed or permanently disabled in the line of duty in connection with the terrorist attacks against the United States on September 11, 2001, the 9/11 Heroes Stamp Act directs the United States Postal Service to issue special first-class postage stamps (Heroes stamps), to be sold for an amount at least 15 percent greater than the regular rate of first-class postage. The excess is to be transferred to the Federal Emergency Management Agency (FEMA).

When a taxpayer, with the intention of making a gift, purchases an item of value from a qualified charity, the excess of the payment over the value received is a charitable contribution. Accordingly, taxpayers who purchase a Heroes stamp from the United States Postal Service are entitled to treat as a charitable contribution the difference between the price of the Heroes stamp, and the price of regular first-class postage.

If you have any further questions, please contact [REDACTED] at ([REDACTED]).

Sincerely,

KIMBERLY L. KOCH  
Acting Chief, Branch 1  
Associate Chief Counsel  
(Income Tax & Accounting)