



CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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Dear _____ :

I am responding to your letter, dated September 8, 2009, which you had addressed to another division of the IRS. You had inquired about the rules of deductibility of charitable contributions made by credit cards.

Section 170(a) of the Internal Revenue Code ("Code") provides that a deduction is allowed for any charitable contribution made during that taxable year. Section 170(c) of the Code defines a charitable contribution as a gift or donation to a recognized charitable entity.

Rev. Rul. 78-38, 1978-1 C.B. 67, provides that when a contribution is made to a qualified charity by credit card, it is deductible in the year the charge is made, regardless of when the creditor is paid. See also Granan v. Commissioner, 55 T.C. 753 (1971).

In order to substantiate your contribution, you must maintain adequate records to show that you made the contribution. For contributions by credit cards, which are considered similar to a cash contribution, you must keep the credit card statement that shows the name of the charitable organization, the amount of the contribution and the date of the contribution.

I hope this information is helpful. If you have any additional questions, please contact _____ at _____ .

Sincerely,

Christopher F. Kane
Branch Chief, Branch 3
(Income Tax & Accounting)