



## Special Edition Tax Tip 2015-03, Certain Donations to Help Families of Two Slain New York Officers Can Be Claimed On 2014 Returns

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IRS Tax Tips

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**Issue Number: SETT 2015-03**

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## Certain Donations to Help Families of Two Slain New York Officers Can Be Claimed On 2014 Returns

IRS Special Edition Tax Tip 2015-03

A new law allows you to choose to claim a tax deduction on your 2014 federal income tax return for certain gifts you make to charities in 2015. Here are some things you should know about this special tax option.

- **Dates of contribution.** You can choose to treat certain contributions made on or after Jan. 1, 2015, and before midnight on Wednesday, April 15, 2015, as if you made them on Dec. 31, 2014.
- **Charities that qualify.** This special provision only applies to cash contributions to charities that provide relief to the families of two slain New York police officers Wenjian Liu and Rafael Ramos.
- **Check the charity.** You must donate to a qualified charity if you want to deduct the donation on your tax return. Use the [IRS Select Check tool](#) on IRS.gov to see if a charity is qualified. Some groups, such as churches or governments, may qualify even if the Select Check tool does not list them.
- **Cash contributions.** Contributions that you make by text message, check, credit card, debit card, electronic funds transfer or using PayPal qualify as cash donations for this special deduction. Donations that you charge to a credit card before midnight on April 15, 2015, are eligible even if you pay the credit card bill after that date. Also, donations that you make by check qualify if you mail the check by April 15.

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- **When to deduct.** Ordinarily, you may only deduct a gift to a charity in the year you make the contribution. Under this special provision, however, you may claim qualified contributions that you make in 2015 on either a 2014 or 2015 tax return, but not both. You can only deduct contributions that you made before Jan. 1, 2015, on your 2014 tax return. Similarly, you may claim contributions you make after April 15, 2015, only on your 2015 tax return.
- **How to deduct.** You can deduct your charitable contribution only if you itemize your deductions. If you claim the standard deduction you are not eligible to deduct your gift to charity. Use [Schedule A](#), Itemized Deductions, to claim your contribution. You can get the form on [IRS.gov/forms](#) at any time.
- **Nonqualified gifts.** The new law does not apply to contributions of property. Any gift that you make directly to an individual is not deductible.
- **Keep records.** You must keep records of any donations you claim on your tax return. 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 from the charity before filing a return.

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**Additional IRS Resources:**

- [Publication 526](#), Charitable Contributions
- [Publication 501](#), Exemptions, Standard Deduction, and Filing Information

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