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contributions to their church in 2007 The church sent a letter of acknowledgement in January of 2008 but that receipt lacked a statement of whether any goods or services were provided to the Durdens in exchange for their contributions In 2009 the IRS sent a notice to the couple disallowing their charitable contribution deduction for 2007 The couple obtained a second letter from the church which did include the proper statements Nevertheless the IRS denied the deduction because the Durdens failed to get a proper receipt from their church In the IRS s view the first acknowledgement was lacking a statement of whether goods or services were provided by the church and the second acknowledgement was not a contemporaneous receipt because it was not received by the Durdens by the due date for filing their original return for the year Because the Durdens did not have proper receipts the judge agreed with the IRS that the Durdens failed to comply with the substantiation requirements of IRC 170 f 8 This case should represent a reminder that churches and charities need to supply donors with proper receipts This case makes it clear that ultimately it is the taxpayer's responsibility to comply with the requirements for disclosure and substantiation in order to take charitable contribution deductions for gifts they have made However churches and charitable organizations should be familiar with the reporting and substantiation requirements so that they can help their donors comply Our goal is to empower the clergy with the awareness and strategies they need to avoid tax pitfalls so they are able to remain focused on fulfilling the Great Commission keywords Comprehensive IRS Tax Return Financial Tax Guide Clergy Ministers Preparation Strategies Returns Maximize Tax Guide 2018 - Federal Income Tax For Individuals: Publication 17 (Includes Form 1040 - Tax Return for 2019) (Clarifications on Maximum Capital Gain Rate & Chapter 20) - Updated Jan 16, 2020 U.S. Internal Revenue Service (IRS), 2020-01-29 This publication also known as Publication 17 covers the general rules for filing a 2018 federal income tax return It supplements the information contained in your tax form instruction booklet It explains the tax law to make sure you pay only the tax you owe and no more This is a low cost print edition of a document available online Ernst & Young Tax Guide 2018 Ernst & Young LLP,2017-11-15 Minimize your tax and maximize your 2017 return The EY Tax Guide 2018 offers professional guidance for DIY tax prep As one of the nation s most trusted resources for tax advice this book can help you keep more of your money while filing completely correctly and on time Fully updated to reflect the latest changes to the law this new 2018 edition cuts through impenetrable tax codes and IRS rulings to give you the answers you need quickly and easily Whether you re a homeowner self employed entrepreneur business executive or senior citizen you ll discover the best tax strategy for your particular situation At a Glance reference sheets give you quick answers to common questions regarding new laws breaks and deductions and how to avoid common errors No two tax years are alike The laws change constantly and even small changes can affect your return This book cuts to the chase and tells you what s new what it means for you and what you can do to keep more of your money Get up to date on changes to tax law and how they affect you Identify breaks and deductions that can reduce your tax burden Zero in on the best tax strategy for your particular situation Find answers at a glance from

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