IRS TAX TIP 2002-18

CHARITABLE DONATIONS TO VICTIMS OF TERRORIST ATTACKS

If you made a charitable donation to a qualified organization providing disaster relief to victims of the September 11, 2001 terrorist attacks, include the amount with your other contributions listed on Schedule A of Form 1040.

According to the IRS, for each contribution of $250 or more, you must obtain a written statement from the charity acknowledging the contribution amount and stating whether or not the charity provided you with goods or services in return for your contribution.

For contributions of less than $250, cancelled checks or credit card receipts are the best evidence.

To determine if an organization is a qualified charity for which donations are tax deductible, search the IRS Web site at *www.irs.gov* for listings.

More information on deduction of charitable donations is available in Publication 526, “Charitable Contributions,” in the “Forms & Pubs” section of the *www.irs.gov* Web site.

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