## Certain Cash Contributions for Haiti Relief Can Be Deducted on Your 2009 Tax Return

A new law allows you to choose to deduct certain charitable contributions of money on your 2009 tax return instead of your 2010 return. The contributions must have been made after January 11, 2010, and before March 1, 2010, for the relief of victims in areas affected by the January 12, 2010, earthquake in Haiti. Contributions of money include contributions made by cash, check, money order, credit card, charge card, debit card, or via cell phone.

The new law was enacted after the 2009 forms, instructions, and publications had already been printed. When preparing your 2009 tax return, you may complete the forms as if these contributions were made on December 31, 2009, instead of in 2010. To deduct your charitable contributions, you must itemize deductions on Schedule A (Form 1040) or Schedule A (Form 1040NR).

The contribution must be made to a qualified organization and meet all other requirements for charitable contribution deductions. However, if you made the contribution by phone or text message, a telephone bill showing the name of the donee organization, the date of the contribution, and the amount of the contribution will satisfy the recordkeeping requirement. Therefore, for example, if you made a $\$ 10$ charitable contribution by text message that was charged to your telephone or wireless account, a bill from your telecommunications company containing this information satisfies the recordkeeping requirement.


## Worksheet for Line 7New motor vehicle taxes

Use this worksheet to figure the amount to enter on line 7.
(Keep a copy for your records.)

Before you begin:
$\checkmark$ You cannot take this deduction if the amount on Form 1040, line 38, is equal to or greater than $\$ 135,000$ ( $\$ 260,000$ if married filing jointly).
$\checkmark$ See the instructions for line 7 on page A-6.
1 Enter the state and local sales and excise taxes you paid in 2009 for the purchase of any new motor vehicle(s) after February 16, 2009 (see page A-6) .

2 Enter the purchase price (before taxes) of the new motor vehicle(s)

|  |  |  |
| :--- | :--- | :--- |
| 1 |  |  |
| 2 |  |  |

3 Is the amount on line 2 more than $\$ 49,500$ ?
$\square$ No. Enter the amount from line 1 .Yes. Figure the portion of the tax from line 1 that is attributable to the first $\$ 49,500$ of the purchase price of each new motor vehicle and enter it here (see page A-6).
4 Enter the amount from Form 1040, line 38.

5 Enter the total of any-

- Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and
- Exclusion of income from Puerto Rico

6 Add lines 4 and 5

7 Enter \$125,000 (\$250,000 if married filing jointly) . . . .

8 Is the amount on line 6 more than the amount on line 7 ?No. Enter the amount from line 3 above on Schedule A, line 7. Do not complete the rest of this worksheet.Yes. Subtract line 7 from line 6

9 Divide the amount on line 8 by $\$ 10,000$. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000
. . . . . . . . . .
10 Multiply line 3 by line 9

11 Deduction for new motor vehicle taxes. Subtract line 10 from line 3. Enter the result here and on Schedule A, line 7 .


Schedule A (Form 1040) 2009

