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.

Form **1040**

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 20**09** (99) IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2009, or other tax year beginning , 2009, ending , 20 | OMB No. 1545-0074

Label

(See instructions on page 14.)

Use the IRS label.

Otherwise, please print or type.

Presidential Election Campaign

L A B E L   H E R E

Your first name and initial | Last name | Your social security number

If a joint return, spouse's first name and initial | Last name | Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 14. | Apt. no.

▲ You **must** enter your SSN(s) above. ▲

City, town or post office, state, and ZIP code. If you have a foreign address, see page 14.

Checking a box below will not change your tax or refund.

► Check here if you, or your spouse if filing jointly, want $3 to go to this fund (see page 14) ► ☐ **You** ☐ **Spouse**

Filing Status

Check only one box.

1 ☐ Single
2 ☐ Married filing jointly (even if only one had income)
3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ►
4 ☐ Head of household (with qualifying person). (See page 15.) If the qualifying person is a child but not your dependent, enter this child's name here. ►
5 ☐ Qualifying widow(er) with dependent child (see page 16)

Exemptions

If more than four dependents, see page 17 and check here ► ☐

6a ☐ **Yourself.** If someone can claim you as a dependent, **do not** check box 6a . . . . .
b ☐ **Spouse** . . . .

c Dependents:

(1) First name Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) ✔ if qualifying child for child tax credit (see page 17)
			☐
			☐
			☐
			☐

Boxes checked on 6a and 6b

No. of children on 6c who:
● **lived with you**
● **did not live with you due to divorce or separation (see page 18)**

Dependents on 6c not entered above

Add numbers on lines above ►

d Total number of exemptions claimed . . . .

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment. Also, please use **Form 1040-V.**

7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	
8a	**Taxable** interest. Attach Schedule B if required	8a	
b	**Tax-exempt** interest. **Do not** include on line 8a . . .	8b			
9a	Ordinary dividends. Attach Schedule B if required	9a	
b	Qualified dividends (see page 22)	9b			
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23) . .	10	
11	Alimony received	11	
12	Business income or (loss). Attach Schedule C or C-EZ	12	
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here ► ☐	13	
14	Other gains or (losses). Attach Form 4797	14	
15a	IRA distributions .	15a		b Taxable amount (see page 24)	15b	
16a	Pensions and annuities	16a		b Taxable amount (see page 25)	16b	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
18	Farm income or (loss). Attach Schedule F	18	
19	Unemployment compensation in excess of $2,400 per recipient (see page 27) . . .	19	
20a	Social security benefits	20a		b Taxable amount (see page 27)	20b	
21	Other income. List type and amount (see page 29) _____	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your **total income** ►	22	

Adjusted Gross Income

23	Educator expenses (see page 29)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889 .	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE .	27	
28	Self-employed SEP, SIMPLE, and qualified plans . .	28	
29	Self-employed health insurance deduction (see page 30)	29	
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid **b** Recipient's SSN ► _____	31a	
32	IRA deduction (see page 31)	32	
33	Student loan interest deduction (see page 34) . . .	33	
34	Tuition and fees deduction. Attach Form 8917 . . .	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35 . . . . ►	36	
37	Subtract line 36 from line 22. This is your **adjusted gross income** . . . . . ►	37	

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 97. Cat. No. 11320B Form **1040** (2009)

Tax and Credits	38	Amount from line 37 (adjusted gross income)	**38**	
	39a	Check if: ☐ **You** were born before January 2, 1945, ☐ Blind. ☐ **Spouse** was born before January 2, 1945, ☐ Blind. } **Total boxes checked ▶ 39a**		
Standard Deduction for—	**b**	If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b☐		
• People who check any box on line 39a, 39b, or 40b **or** who can be claimed as a dependent, see page 35.	40a	**Itemized deductions** (from Schedule A) **or** your **standard deduction** (see left margin) . .	**40a**	
	b	If you are increasing your standard deduction by certain real estate taxes, new motor vehicle taxes, or a net disaster loss, attach Schedule L and check here (see page 35) . ▶ 40b☐		
	41	Subtract line 40a from line 38	**41**	
• All others:	42	**Exemptions.** If line 38 is $125,100 or less and you did not provide housing to a Midwestern displaced individual, multiply $3,650 by the number on line 6d. Otherwise, see page 37 . .	**42**	
Single or Married filing separately, $5,700	43	**Taxable income.** Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- . .	**43**	
Married filing jointly or Qualifying widow(er), $11,400	44	**Tax** (see page 37). Check if any tax is from: **a** ☐ Form(s) 8814 **b** ☐ Form 4972 .	**44**	
	45	**Alternative minimum tax** (see page 40). Attach Form 6251	**45**	
Head of household, $8,350	46	Add lines 44 and 45 . . . . ▶	**46**	
	47	Foreign tax credit. Attach Form 1116 if required	**47**	
	48	Credit for child and dependent care expenses. Attach Form 2441	**48**	
	49	Education credits from Form 8863, line 29	**49**	
	50	Retirement savings contributions credit. Attach Form 8880	**50**	
	51	Child tax credit (see page 42)	**51**	
	52	Credits from Form: **a** ☐ 8396 **b** ☐ 8839 **c** ☐ 5695	**52**	
	53	Other credits from Form: **a** ☐ 3800 **b** ☐ 8801 **c** ☐	**53**	
	54	Add lines 47 through 53. These are your **total credits**	**54**	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0- . . . . . . ▶	**55**	
Other Taxes	56	Self-employment tax. Attach Schedule SE	**56**	
	57	Unreported social security and Medicare tax from Form: **a** ☐ 4137 **b** ☐ 8919 . .	**57**	
	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required . .	**58**	
	59	Additional taxes: **a** ☐ AEIC payments **b** ☐ Household employment taxes. Attach Schedule H	**59**	
	60	Add lines 55 through 59. This is your **total tax** . . . . ▶	**60**	
Payments	61	Federal income tax withheld from Forms W-2 and 1099 . .	**61**	
	62	2009 estimated tax payments and amount applied from 2008 return	**62**	
If you have a qualifying child, attach Schedule EIC.	63	Making work pay and government retiree credits. Attach Schedule M	**63**	
	64a	**Earned income credit (EIC)**	**64a**	
	b	Nontaxable combat pay election **64b**		
	65	Additional child tax credit. Attach Form 8812	**65**	
	66	Refundable education credit from Form 8863, line 16 . . .	**66**	
	67	First-time homebuyer credit. Attach Form 5405	**67**	
	68	Amount paid with request for extension to file (see page 72) .	**68**	
	69	Excess social security and tier 1 RRTA tax withheld (see page 72)	**69**	
	70	Credits from Form: **a** ☐ 2439 **b** ☐ 4136 **c** ☐ 8801 **d** ☐ 8885	**70**	
	71	Add lines 61, 62, 63, 64a, and 65 through 70. These are your **total payments** . . . ▶	**71**	
Refund	72	If line 71 is more than line 60, subtract line 60 from line 71. This is the amount you **overpaid**	**72**	
Direct deposit? See page 73 and fill in 73b, 73c, and 73d, or Form 8888.	73a	Amount of line 72 you want **refunded to you.** If Form 8888 is attached, check here . ▶ ☐	**73a**	
	▶ **b**	Routing number _____ ▶ **c** Type: ☐ Checking ☐ Savings		
	▶ **d**	Account number _____		
	74	Amount of line 72 you want **applied to your 2010 estimated tax ▶**	**74**	
Amount You Owe	75	**Amount you owe.** Subtract line 71 from line 60. For details on how to pay, see page 74 . ▶	**75**	
	76	Estimated tax penalty (see page 74)	**76**	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 75)? ☐ **Yes.** Complete the following. ☐ **No**

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶

Sign Here

Joint return? See page 15. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	Daytime phone number
Spouse's signature. If a joint return, **both** must sign.	Date	Spouse's occupation	

Paid Preparer's Use Only

Preparer's signature ▶	Date	Check if self-employed ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN	
		Phone no.	