

Properly reporting year-end contributions: Income tax regulations specify that a contribution is made at the time delivery is effected. The chart below will better illustrate this- to ensure the deductibility of your church contributions, please do not file your 2011 income tax return until you have received your year-end statement of contributions, which we will mail as quickly as possible.

Type of contribution	Report for 2011	Report for 2012
Checks written in Dec. 2011 and deposited in church offering in Jan. 2012		X
Checks written & deposited in church offering in Jan. 2012 but "backdated" to Dec. 2011		X
Checks written & deposited in church offering in Dec. 2011 but "postdated" to Jan. 2012		X
Checks written in Dec. 2011 & deposited in the mail & postmarked in Dec. 2011, but not received by the church until Jan. 2012	X	
Checks written in Dec. 2011 & deposited in the mail in Dec. 2011 but not postmarked until Jan. 2012, and not received by the church until Jan. 2012		X