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Organizations That Qualify To Receive Deductible Contributions

You can deduct your contributions only if you make them to a qualified organization. To become a qualified organization, most organizations other than churches and governments, as described below, must apply to the IRS.

Publication 78. You can ask any organization whether it is a qualified organization, and most will be able to tell you. Or you can check IRS Publication 78, which lists most qualified organizations. You may find Publication 78 in your local library's reference section. Or you can find it on the Internet at apps.irs.gov/app/pub78. You can also call the IRS to find out if an organization is qualified. Call **1-877-829-5500**. (For TTY/TDD help, call **1-800-829-4059**.)

Types of Qualified Organizations

Generally, only the five following types of organizations can be qualified organizations.

1. A community chest, corporation, trust, fund, or foundation organized or created in or under the laws of the United States, any state, the District of Columbia, or any possession of the United States (including Puerto Rico). It must be organized and operated only for one or more of the following purposes.
   a. Religious.
   b. Charitable.
   c. Educational.
   d. Scientific.
   e. Literary.
   f. The prevention of cruelty to children or animals.

Certain organizations that foster national or international amateur sports competition also qualify.

2. War veterans' organizations, including posts, auxiliaries, trusts, or foundations, organized in the United States or any of its possessions.
3. Domestic fraternal societies, orders, and associations operating under the lodge system.

Note. Your contribution to this type of organization is deductible only if it is to be used solely for charitable, religious, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals.

4. Certain nonprofit cemetery companies or corporations.

Note. Your contribution to this type of organization is not deductible if it can be used for the care of a specific lot or mausoleum crypt.

5. The United States or any state, the District of Columbia, a U.S. possession (including Puerto Rico), a political subdivision of a state or U.S. possession, or an Indian tribal government or any of its subdivisions that perform substantial government functions.

Note. To be deductible, your contribution to this type of organization must be made solely for public purposes.

Example 1. You contribute cash to your city's police department to be used as a reward for information about a crime. The city police department is a qualified organization, and your contribution is for a public purpose. You can deduct your contribution.

Example 2. You make a voluntary contribution to the social security trust fund, not earmarked for a specific account. Because the trust fund is part of the U.S. Government, you contributed to a qualified organization. You can deduct your contribution.

Recent Tax Law Changes May Affect People Giving to Charity: IRS Offers Tips for Year-End Donations

(http://www.irs.gov/newsroom/article/0,,id=164997,00.html)

IR-2006-192, Dec. 14, 2006

To help taxpayers plan their holiday-season and year-end donations, the IRS offers the following additional reminders:

Contributions are deductible in the year made. Thus, donations charged to a credit card before the end of the year count for 2006. This is true even if the credit-card bill isn't paid until next year. Also, checks count for 2006 as long as they are mailed this year.

- Check that the organization is qualified. Only donations to qualified organizations are tax-deductible. IRS Publication 78, available online and at many public libraries, lists most organizations that are qualified to receive deductible contributions. The searchable online version can be found on IRS.gov under, "Search for Charities." In addition, churches, synagogues, temples, mosques and government agencies are eligible to receive deductible donations, even though they often are not listed in Publication 78.

AR 215- 1 http://www.army.mil/usapa/epubs/pdf/r215_1.pdf

4–1. Nonappropriated fund instrumentalities (page 13)

a. Every NAFI is legally constituted as an "instrumentality of the United States." The term "NAFI" includes entities at the garrison level, hereafter referred to as garrison MWR operating entities or simply entities (previously the installation MWR fund). Funds in NAFI/entity accounts are Government funds, and NAF property, including buildings, is Government property. However, NAFs are separate from APFs of the U.S. Treasury. They are not commingled with APFs and are managed separately, even when supporting a common program.

(1) Each NAFI/entity will operate under the authority of the U.S. Government in accordance with applicable Federal laws and departmental regulations.

(2) Because NAFIs/entities operate under the authority of the Federal Government, they are entitled to the same sovereign privileges and immunities as the Federal Government accorded by Federal law.

(3) Applicable DOD directives and implementing Army regulations are binding on NAFIs.

b. NAFI/entity programs and facilities will be operated, maintained, and funded as an integral part of the personnel and readiness program.