

ROLCC Donation Policy

Time of Tax Deductible Donations:

This is an IRS' ruling that donors must deliver checks on or by December 31st to a church in order to claim a charitable contribution deduction for that year, regardless when the check is dated. However, checks that are mailed and **postmarked** by December 31st will be deductible in that year though they are not received by a church until the following year.