

## **River of Life Christian Church Donation Guideline**

### **Time of Tax Deductible Donation:**

This is an IRS' ruling that donors must deliver checks or cash on or by December 31<sup>st</sup> 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 31<sup>st</sup> will be deductible in that year though they are not received by a church until the following year.