

Senate Passes Haiti Assistance Income Tax Relief – January 21, 2010

The Senate on Thursday passed by unanimous consent the Haiti Assistance Income Tax Relief Act ([S. 2936](#)). The Senate bill was identical to H.R. 4462, passed by the House on Wednesday. The legislation now goes to President Barack Obama for his signature; he is expected to sign it this week.

The act allows taxpayers to deduct contributions made for the relief of victims in areas affected by the Jan. 12 earthquake in Haiti on their 2009 tax returns instead of on their 2010 returns. To be eligible for an accelerated deduction, the contributions must be made after Jan. 11, 2010, and before March 1, 2010, and meet the requirements of IRC § 170.

The act also allows such donations to be substantiated by a telephone bill showing the name of the donee organization, the date of the contribution and the amount of the contribution.