

Philippines Charitable Giving Assistance Act

[Public Law 113–92]

[This law has not been amended]

【Currency: This publication is a compilation of the text of Public Law 113-92. It was last amended by the public law listed in the As Amended Through note above and below at the bottom of each page of the pdf version and reflects current law through the date of the enactment of the public law listed at <https://www.govinfo.gov/app/collection/comps/>】

【Note: While this publication does not represent an official version of any Federal statute, substantial efforts have been made to ensure the accuracy of its contents. The official version of Federal law is found in the United States Statutes at Large and in the United States Code. The legal effect to be given to the Statutes at Large and the United States Code is established by statute (1 U.S.C. 112, 204).】

AN ACT To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the Typhoon Haiyan in the Philippines.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Philippines Charitable Giving Assistance Act”.

SEC. 2. ACCELERATION OF INCOME TAX BENEFITS FOR CHARITABLE CASH CONTRIBUTIONS FOR RELIEF OF VICTIMS OF TY-PHOON HAIYAN IN THE PHILIPPINES.

(a) **IN GENERAL.**—For purposes of section 170 of the Internal Revenue Code of 1986, a taxpayer may treat any contribution described in subsection (b) made after the date of the enactment of this Act, and before April 15, 2014, as if such contribution was made on December 31, 2013, and not in 2014.

(b) **CONTRIBUTION DESCRIBED.**—A contribution is described in this subsection if such contribution is a cash contribution made for the relief of victims in areas affected by Typhoon Haiyan, for which a charitable contribution deduction is allowable under section 170 of the Internal Revenue Code of 1986.

(c) **RECORDKEEPING.**—In the case of a contribution described in subsection (b), a telephone bill showing the name of the donee organization, the date of the contribution, and the amount of the contribution shall be treated as meeting the recordkeeping requirements of section 170(f)(17) of the Internal Revenue Code of 1986.