

One Hundred Eleventh Congress
of the
United States of America

AT THE SECOND SESSION

*Begun and held at the City of Washington on Tuesday,
the fifth day of January, two thousand and ten*

An Act

To accelerate the income tax benefits for charitable cash contributions for the relief of victims of the earthquake in Haiti.

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

SECTION 1. ACCELERATION OF INCOME TAX BENEFITS FOR CHARITABLE CASH CONTRIBUTIONS FOR RELIEF OF VICTIMS OF EARTHQUAKE IN HAITI.

(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 January 11, 2010, and before March 1, 2010, as if such contribution was made on December 31, 2009, and not in 2010.

(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 the earthquake in Haiti on January 12, 2010, 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.

(d) PAYGO.—All applicable provisions in this section are designated as an emergency for purposes of pay-as-you-go principles.

Speaker of the House of Representatives.

*Vice President of the United States and
President of the Senate.*