

111<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 4462

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IN THE SENATE OF THE UNITED STATES

JANUARY 21, 2010

Received

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## AN ACT

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

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. ACCELERATION OF INCOME TAX BENEFITS FOR**  
2 **CHARITABLE CASH CONTRIBUTIONS FOR RE-**  
3 **LIEF OF VICTIMS OF EARTHQUAKE IN HAITI.**

4 (a) **IN GENERAL.**—For purposes of section 170 of the  
5 Internal Revenue Code of 1986, a taxpayer may treat any  
6 contribution described in subsection (b) made after Janu-  
7 ary 11, 2010, and before March 1, 2010, as if such con-  
8 tribution was made on December 31, 2009, and not in  
9 2010.

10 (b) **CONTRIBUTION DESCRIBED.**—A contribution is  
11 described in this subsection if such contribution is a cash  
12 contribution made for the relief of victims in areas af-  
13 fected by the earthquake in Haiti on January 12, 2010,  
14 for which a charitable contribution deduction is allowable  
15 under section 170 of the Internal Revenue Code of 1986.

16 (c) **RECORDKEEPING.**—In the case of a contribution  
17 described in subsection (b), a telephone bill showing the  
18 name of the donee organization, the date of the contribu-  
19 tion, and the amount of the contribution shall be treated  
20 as meeting the recordkeeping requirements of section  
21 170(f)(17) of the Internal Revenue Code of 1986.

