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OWNER'S MANUAL

2014 Town And Country Owners Manual

William H. Beecken, Clark A. Beecken



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A Comprehensive Tax Guide For Clergy 2014 for 2013 Tax Returns Ricky E. Carr, 2013-11-06 In one high profile case a couple's substantial contributions to a church were denied tax deductibility by the Internal Revenue Service The couple appealed the IRS decision The Court upheld the IRS's denial of significant charitable contribution deductions There was no disputing that the couple made the contributions or that the contributions were made to qualified 501 c 3 organizations or even that the value of the contributions was at least as much as the couple had reported However the couple failed to comply in some way with substantiation requirements of the Tax Code and Regulations so their contribution deductions were denied *Durden v Commissioner* T C Memo 2012 140 May 17 2012 involved a Texas couple who claimed a deduction of 25 171 for cash contributions to their church in 2007 The church sent a letter of acknowledgement in January of 2008 but that receipt lacked a statement of whether any goods or services were provided to the Durdens in exchange for their contributions In 2009 the IRS sent a notice to the couple disallowing their charitable contribution deduction for 2007 The couple obtained a second letter from the church which did include the proper statements Nevertheless the IRS denied the deduction because the Durdens failed to get a proper receipt from their church In the IRS's

view the first acknowledgement was lacking a statement of whether goods or services were provided by the church and the second acknowledgement was not a contemporaneous receipt because it was not received by the Durdens by the due date for filing their original return for the year. Because the Durdens did not have proper receipts the judge agreed with the IRS that the Durdens failed to comply with the substantiation requirements of IRC 170 f 8. This case should represent a reminder that churches and charities need to supply donors with proper receipts. This case makes it clear that ultimately it is the taxpayer's responsibility to comply with the requirements for disclosure and substantiation in order to take charitable contribution deductions for gifts they have made. However, churches and charitable organizations should be familiar with the reporting and substantiation requirements so that they can help their donors comply. Our goal is to empower the clergy with the awareness and strategies they need to avoid tax pitfalls so they are able to remain focused on fulfilling the Great Commission.

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on decision making at either the undergraduate or graduate level This text introduces all relevant tax topics covered on the CPA exam and strikes the perfect balance between concepts and details Tax concepts and applications are presented in a clear concise student friendly writing style with sufficient technical detail to provide a foundation for future practice in taxation and consulting while not overwhelming the student with seldom encountered minutia This text is an unbound three hole punched version

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