

# Church Benevolence Irs Guidelines

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 1. Adopt and adhere to a written policy. 2. Make distributions from a general fund or benevolence fund.

3. Pay assistance directly to service providers (rent, mortgage, utilities, etc.). 4. Allow contributions only to the fund, not to any specific individual or family. 5. The Do's & Don'ts of Benevolence Funds - 501c3GO  
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 Identify employee or pastor of church who is responsible for approving benevolent gifts. Identify amounts or types of gifts that can be made without approval from the Board. Whenever payments are made from the benevolence fund, the church should maintain documentation to show that the benevolence policy was followed.  
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 Richard R. Hammar, Attorney, CPA. • Key point: A church need not issue 1099 forms to benevolence recipients, since such distributions ordinarily do not represent compensation for services rendered. • In a recent private letter ruling, the IRS concluded that a charity need not issue a 1099 form to a beneficiary of its charitable services.  
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 The greatest advantage of having a benevolence fund program properly set up is to ensure donations to that plan will be considered tax-deductible and comply with IRS regulations. 2  
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benevolence recipient. For example, if a charity makes over \$600 in rent payments under its benevolence policy to a landlord, the charity should report such payments on a Form 1099-MISC for the landlord. Loving Thy Neighbor: Tax-Compliant Benevolence .../ Handling Benevolence Gifts According to IRS Guidelines. Handling Benevolence Gifts According to IRS Guidelines. ... He has written several publications on establishing church designated funds, managing your household finances, and protecting your church and ministry from identity theft. See Keith Hamilton's website. Leave a Reply Cancel reply. Handling Benevolence Gifts According to IRS Guidelines The Internal Revenue Code requires all benevolence payments provided to employees be taxed. The church must add the amount of the benevolent payments to the employee's Form W-2, and if nonclergy, withhold all payroll taxes like the payment was wages. It makes no difference if the payment is direct or indirect, like to the employee's doctor. BENEVOLENCE: THE RIGHT HELP GIVEN THE RIGHT WAY Frank ... The benevolence ministry should help church members and others alike. The IRS does not allow churches to help only individuals in a defined group like church members only. The indefinite charitable class must be "hard" to count. The church can restrict their financial assistance to a community, county, or state. Developing a - scbo.org The IRS guidance suggests that contributions to benevolence funds can be claimed as charitable deductions as long as they aren't designated for a specific person. Assemblies of God (USA) Official Web Site | Benevolence ... The Gate Church Benevolence Policy 2015-2016 The Gate Church desires to glorify God by being generous as He blesses and directs us-especially to widows, orphans and the needy. Those in need of salvation will be encouraged to trust Jesus as the Lord and Savior.

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#### Tax Guide for Churches & Religious Organizations

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- [Goodnight Moon](#)
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- [Brown Bear, Brown Bear, What Do You See? By Bill Martin Jr.](#)
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