



Above-the-Line Charitable Giving

Disclaimer: This church does not provide tax, legal, or investment advice. Consult your tax advisor, financial planner, or attorney. Rules change; verify current IRS and state law.

At Lanier United Methodist Church, your generosity is the heartbeat of our ministry. It allows us to support our neighbors and grow our faith together. We want to support you in turn with the best tax-smart information we know of that can benefit both you and the church.

Summary of this giving method

“Above the line” refers to a charitable deduction taken as an adjustment to gross income on Form 1040 without itemizing on Schedule A, when federal law allows it for a given tax year. Rules, dollar limits, and eligible gifts change with legislation. If you itemize, charitable gifts are usually claimed on Schedule A instead. This is more widely applicable to a giver’s tax situation than an IRA qualified charitable distribution (QCD), which follows separate IRA rules.

What the giver needs to do

- Ask your tax preparer whether you qualify for the year you are filing and what records you need.
- Follow IRS Publication 526 for that year; keep canceled checks, card/bank statements, or payroll records.
- For any single contribution of \$250 or more, obtain a written acknowledgment from the charity that meets IRS rules.

What the church needs to do

- Issue timely written acknowledgments when required, with correct legal name and EIN.
- State whether the donor received any goods or services in exchange for the gift.



Above-the-Line Charitable Giving Form

Thank you for supporting the church with your tax-deductible giving!
Above-the-line giving is available to those who give to the church but who don't itemize deductions.

Please fill in and return as indicated

Some fields are for the giver, some for the church office.

Giver Recordkeeping & advisor notes (giver completes with tax preparer)

Tax year: _____

Using standard deduction this year? ☐ Yes ☐ No ☐ Unsure

Charitable gifts I plan to claim under above-the-line rules: _____

Proof of payment I will keep (check #, statement, etc.): _____

Any single gift \$250 or more? ☐ Yes ☐ No

If Yes, church acknowledgment received? ☐ Yes ☐ N/A

Reminder: IRA QCDs follow different rules — use the QCD handout; do not accidentally double-count with your tax preparer.

Church use only — acknowledgment tracking

Written acknowledgment required and sent: ☐ Yes ☐ N/A

Sent date: _____ Initials: _____