

## Contribution Guidelines

Type of Contribution	Report in Year	
	2018	2019
<b>Cash</b>		
Cash donations/offerings received by December 31	<b>X</b>	
<b>CHECKS</b>		
Checks written in December 2018 and deposited in the mail and postmarked in December 2018, but not received by the church until January 2019	<b>X</b>	
Checks written in December 2018 and deposited in church offering in January 2019		<b>X</b>
Checks written and deposited in church offering in January 2019 but “backdated” to December 2018		<b>X</b>
Checks written and deposited in church offering in December 2018 but “postdated” to January 2019		<b>X</b>
Checks written in December 2018 and deposited in the mail in December 2018 but not postmarked until January 2019, and not received by the church until January 2019		<b>X</b>
<b>CREDIT CARDS</b>		
Credit Card offering envelopes received and processed by December 31, 2018	<b>X</b>	
Credit Card offering envelopes postmarked in December 2018 and received in January 2019		<b>X</b>

*Please put the following notice in the church bulletin:*

**Important Notice:** *To ensure the deductibility of your church contributions, please do not file your 2018 income tax return until you have received a written acknowledgment of your contributions from the church. Some of your contributions may not be tax-deductible if you file your tax return before receiving a written acknowledgment of your contributions from the church.*

### Annual Reporting Requirements for Payments to Individuals

Unless you obtain approval from the Conference Office all payments to individuals for services rendered must be run through payroll. For independent contractors obtain the Social Security Number and Address of the contracting service paid by the church to perform services (see attached form W-9). This information will be needed to prepare the 1099MISC forms that are due to the individuals by January 31, 2019 and to the IRS by January 31, 2019.

Please contact the Treasury Department at the Conference Office for assistance with the preparation of these forms at 925-685-4300.