

To whom it may concern:

The Trustee Board of Forest Park Covenant Church would like to keep you current on the guidelines established by the IRS which relate to the various ministries of the church.

Below are listed the types of contributions you cannot deduct from your taxes:

1. Contributions to a specific individual.
2. The part of a contribution from which you receive or expect to receive a benefit i.e. retreats.
3. The value of your time or services.
4. Contributions to individuals who are needy or worthy. This includes designated contributions to a qualified organization.
5. Payments to a member of the clergy that can be spent as he or she wished such as for personal expenses.
6. Expenses you paid for another person who provided services to a qualified organization.

This means that the church cannot receive a donation earmarked for a specific individual. Should we receive such a contribution in the future, the church will return your check to you and ask you to give that check directly to the individual or the organization which they serve, as we can no longer receive such gifts and designate it as a tax donation.

Should you have any additional questions, we will try to assist you with your decisions. However, we recommend that you consult your tax accountant regarding your specific considerations.