

TIDINGS

St. Paul United Church of Christ
24158 Goddard Road, Taylor, Michigan 48180-3910
(313) 291-1221
email: stpaulucctaylor@stpaulucctaylor.org
www.stpaulucctaylor.org
Interim Sr. Pastor - Rev. Linda Anderson

Calendar of Events

December 2024

Sunday December 1st	Church Service - Communion & Sunday School 10:00 am
Women's Fellowship Luncheon Friday, December 6th	Woodside Meadows Golf Course/Restaurant 12:00 pm Christmas Gift and Basket Sale 10:00 am to 1:00 pm
Saturday, December 7th	Christmas Gift and Basket Sale 12:00 am to 3:00 pm
Sunday, December 8th	Church Service & Sunday School 10:00 am Advent by Candlelight Program 6:45 pm to 8:30 pm Christmas Gift and Basket Sale 11:00 am to 2:00 pm and after Advent by Candlelight
Sunday, December 15th	Children's Christmas Program 10:00 am Luncheon in Fellowship Hall after the program Christmas Cookie Walk 11:00 am
Sunday, December 22nd	Church Service & Sunday School 10:00 am
Tuesday, December 24th	Christmas Candlelight Service 7:00 pm
Wednesday, December 25th	MERRY CHRISTMAS - Office Closed
Thursday, December 26th	Office Closed
Sunday, December 29th	Church Service & Sunday School 10:00 am

January 2025

Wednesday, January 1st	HAPPY NEW YEAR - Office Closed
Sunday, January 5th	Church Service - Communion & Sunday School 10:00 am
Sunday, January 12th	Church Service & Sunday School 10:00 am
Sunday, January 19th	Church Service & Sunday School 10:00 am Annual Congregational Meeting
Monday, January 20th	Martin Luther King Jr. Birthday - Office Closed
Sunday, January 26th	Church Service & Sunday School 10:00 am Installation of Council Members

INTERIM SENIOR PASTOR

There was a light snow on the grass this morning. Temperatures have dropped and winter seems to have arrived. As I write, Thanksgiving is a week away. Preparations are underway. As you read this, Advent will be upon us. It is a time of waiting and anticipating.

While some say it is the most wonderful time of year, an equal number will say it is the busiest. As it is a time filled with nostalgia, most of us will acknowledge times of melancholy, sometimes even leading to sadness. It is an important time to come together, to share memories, time and fellowship.

Christmas, the coming of Christ, is filled with stories and tradition. Most of us know the story of the birth of this special child. Coming from a foreign land, born in a stable, he was welcomed and honored by the simple shepherds and the traveling Magi. Born into poverty, he lived and died to offer new life to all people. His life doesn't offer an end to all problems and difficult times. Instead, Jesus comes that he might be with us, and we might grow closer to God.

Advent challenges our notions of a God of distant transcendence, high above the clouds, disclosing instead a God of permanent presents, who as 'Son of Man coming in a cloud,' has come near to all of creation and its creatures. This is a time to open hearts and lives to receive his presence

Advent is a time of preparation and waiting, it is a time for us to grow our faith, rediscover it, recapture it, and reaffirm it. It is a time to focus on our place within the greater faith Kingdom of God verses our individual ways. It is a time to focus on prayer and meditation as well as worship and praise. It is a time to ensure our faith is lived out in the actions we take. It is a time of hope and joy.

As I write, one of the cable stations my home provider offers is repeatedly showing the movie "It's a Wonderful Life." It is a classic, seen especially at this time of year. Over the years, through good times and bad, it is a wonderful life. I hope you find it to be so. Call, or stop by the church office, and tell me your story. I would enjoy hearing from you.

See you in church!

Linda

Advent is an adventure: we must rediscover it, recapture it, and reaffirm it.

More than 120 times across the biblical narrative, some angel or priest or prophet or absolutely ordinary person says, usually on behalf of God, "Do not fear!"

PRESIDENT MESSAGE

Hello Everyone:

I have information that I feel is amazing and would like to share it with all of you. Last week I attended a meeting of the St. Paul UCC Women's Fellowship. Which has always been and continues to be open to all ladies of the church. We welcome all to join us at our next meeting for fellowship and refreshments.

At that meeting President Toni Hill, and Treasurer, Thelma Poet, with input of the present members, went over their ideas for donations for the various needs around the church. After much discussion, the following are the donations that will be made in 2024 from St. Paul UCC Women's Fellowship:

- St. Paul Facility Improvements \$5,000.00;
- St. Paul Heating and Cooling \$1,000.00;
- Penrickton Center for the Blind \$200.00
- Evangelical Homes \$200;
- St Paul Girl Scouts \$800.00;
- Salvation Army Angel Tree \$100.00;
- Harold Fick, St. Paul UCC Groundskeeper \$100.00.

Again, I want to thank the Women's Fellowship for their generous donations for 2024. Thank you ladies and I look forward to working with you for years to come.

God Bless, Sue Mrowka

MISSION OUTREACH

St. Paul Community Outreach Continues

Thank you to everyone who filled a shoebox for children in need. Shoeboxes were delivered on Sunday, November 24th to the collection center. From there they were delivered via semi to the distribution center in Boone, NC where they were shipped via train, plane, and ship to God's children throughout all parts of His world.

With the shoeboxes delivered, it is now time to begin our annual "Angel Tree" gift outreach for the Salvation Army. Church members are invited to pick a tag from the Angel tree located in Fellowship Hall. While there will be no name on the tag, the tag will identify a gender and age. Please purchase a gift (\$25.00 average) for a child in that category.

Register your tag by signing your name along with the tag number on the sheet located at the table. A list of gift recommendations will also be available on the table.

ALL GIFTS MUST BE RETURNED BY DECEMBER 8th. The gifts will be delivered on Monday to the Salvation Army for use in their Shop free Christmas Store. Pre-registered, qualified parents will come shop for their children at designated times. Each parent is permitted to pick one big gift and a stocking stuffer for their child/ren.

Please contact Pastor Schalm with any questions.

ALL CHURCH EVENTS

Christmas Gift and Basket Sale

There will be a Christmas Gift & Basket Sale in the West Room open to the public on these dates: Friday, December 6 (10 am. – 1 pm); Saturday, December 7 (12pm – 3 pm); and Sunday, December 8 (11am. – 2 pm). This event is much expanded from last year. There are REASONABLY PRICED gifts for all ages. Many items are arranged in decorative gift baskets. The list includes: spa items, toys, fleece blankets, jewelry, men's items, children's books, candy, candy with candy dishes, candles, soupers with soup and crackers, mugs with treats, kitchen items, stocking stuffers and more. The gifts are for all occasions and many Christmas themed. Plan to attend. Also, INVITE YOUR FRIENDS AND NEIGHBORS. (Proceeds benefit Christian Education, Sew 'n Sews and Women's Fellowship.)

'Blue Christmas' Service Remembers Loved Ones

Church members and friends who have lost loved ones over the past year or more and are experiencing Christmas the first or second time without a loved one are invited to attend a special "Blue Christmas" program and worship service on Thursday, December 5th, 7 pm. We will initially gather in the church parlor and then join for a time of very special worship in the chancel of the St. Paul sanctuary. Participants are encouraged to bring a photo of their loved one with them that night to place on the altar. The "Blue Christmas" Service will be led by Interim Pastor Linda Anderson. For more information, contact the church office (313) 291-1221.

"Advent by Candlelight" Program Kicks off Holiday Season

Sponsored by the Christian Education Ministry, our annual "Advent by Candlelight" program is being held on Sunday, December 8, from 6:45-8:45 PM. This is where one woman hosts a table and asks about seven other ladies to join her for an advent program, fellowship and dessert. Please contact Peggy Staten. (pstaten75@yahoo.com) if you are interested. It is quite easy to be a hostess and she will have envelopes for each hostess with all the information.

Women's Fellowship Luncheon is December 5th

Women's Fellowship is having their Christmas Luncheon on December 5th at Woodside Meadows Golf Course/Restaurant at 12:00 p.m.. This is open to any women of the congregation who would like to attend. Each lady is responsible for their own meal and beverage. We will need to give them a count of how many will be attending so that they can prepare a space for us. Please contact Toni Hill and let her know if you will be attending by December 1st.

Christmas Pageant to be held on December 15th.

Christmas is just around the corner and that means the Christmas Pageant is coming. Please plan on joining us in the Fellowship Hall for a Christmas Play, "The Birth of Jesus" on Sunday, December 15th. An all-dress rehearsal is scheduled for Saturday December 14th at 12:30pm. For more information about the pageant or any questions please see Candace Poet.

Old St. Nick is supposed to make a special appearance after the program for all ages. So parents don't forget to bring your camera for a special photo of Santa with the kiddos!

St. Paul Christmas Cookie Walk

This year's annual Christmas Cookie Walk will take place following the Sunday School Christmas Pageant which is being held on Sunday, December 15th as part of the morning worship service. You can purchase a bucket of homemade cookies for just \$10. Cookie donations are being sought. Please plan now to bake and donate!

Sew "N" Sew Gals to Meet

Thursday, December 19th at 10 AM in the West Room. Bring a sandwich, dessert and coffee are provided. No sewing experience necessary. Join us for 'food for thought.' Contact Janet Staffeld, chairwoman, for more info.

Christmas Eve Service

On Christmas Eve, Tuesday, December 24th, we will be celebrating the birth of Jesus with a single service. Our evening service at 7:00 p.m. will be a candlelight service with communion also being offered. As you arrive for the 7 p.m. service you will be offered a white candle to be used during the singing of Silent Night and Acapella singing of the Lord's Prayer at the close of the service.

For communion at our Christmas Eve service, Facebook live-stream worshippers are asked to use elements from their home kitchen which will be consecrated with prayer along with all other elements shared that holy day/night.

We encourage all Church members to invite their families and friends to join with us for our sacred observance of Christ's birth and the start of the twelve-day Christmas season.

Annual Congregational Meeting Scheduled

The annual meeting of the St. Paul congregation will be held on Sunday, January 19, 2025. In addition to reviewing reports on our ministry and programs over the past year, the congregation will be voting on a new budget and a slate of nominees for Council leadership. The proposed 2025 budget will be sent to all church members in mid-December accompanied by a letter from the President-elect Tim Ruffner.

The annual meeting will follow our 10 a.m. worship service that morning. Church members should sign in at the narthex and pick up a copy of their annual report.

St. Paul Fifteenth Annual Wild Game Dinner

The St. Paul Building and Grounds Ministry will be hosting its 15th Annual Wild Game Dinner. The date is still **TBD**, but it will be late January or early February of 2025. We will be sending out an email once the date has been finalized. As always the doors will open at 5:30 pm, hors d'oeuvres at 6:00 pm and a sit-down dinner at 7:00 pm. It's a fun filled evening with raffles, good eating and great fellowship. Hors d'oeuvre items for the night will include wild chicken chili, salmon dip, sausage, turtle soup, cheese and crackers and fresh fruit. Entree items will include venison meatballs, Mexican venison lasagna, buffalo-carved, buffalo stir fry, BBQ wild boar, wild boar sausage w/green pepper and onions, along with potatoes and gravy and of course dessert. Tickets are \$45/each and can be purchased at the KIOSK table during Coffee Hour, by calling the Church office at (313) 291-1221 or by calling James Poet, Gary Staffeld, or Dan Case. This is always a **sell out event** so get your tickets early. We are also looking for donations that can be used for raffle items or door prizes.

GENERAL ANNOUNCEMENTS

Trustees are seeking to fill Empty Counsel Positions for 2025

Trustees are looking for members wishing to join the St. Paul Council in 2025, each position is for a three year cycle. Positions for 2025 include: 2nd Vice-President, Treasurer, Elder, Trustee and Deacon. We are also still in need of a Deacon for two years and a Trustee for one year. Please prayerfully consider taking one of these positions on our church council. Description of these positions can be obtained by contacting the church office. If you have any questions please contact Trustee Toni Hill or Michael Isaacs.

Panhandlers in the Parking Lot

Recently we have noticed an increase in the amount of panhandling that is occurring in our parking lot before and after our Sunday Services and at Special Events.. If you are approached by someone in the parking lot on Sunday please report it to the Deacons or one of the ERT members so that they can investigate and/or call the police. Please don't provide these people with money as they will continue to come back on a regular basis.

2024 Budget Status

Our actual income YTD is \$179,060 and our actual expenses YTD are \$181,322 a difference of (\$2,262) this is a decrease of about \$1,500 from last month. Our General Fund, which is the fund we use to pay our expenses (salaries, utilities, etc) is at \$21,967 a decrease of about \$2,210 from last month. Please keep in mind that although the numbers don't look that alarming, we must keep in mind that we are currently not paying salaries for two major positions (Music Director and Director of Christian Education). I will continue to only talk about actual income vs actual expenses as we close out the year. I will however talk about the Budget shortfall at our Annual Meeting in January. If you have any questions about our budget please feel free to give me a call. Dan Case - St. Paul Treasurer

2024 Donations

All Donations must be received in the church office by Tuesday, December 31st to be recorded for 2024 tax purposes.

2025 Year Budget Planning

The St. Paul 2025 budget process has begun. The Budget and Finance Ministry will continue working to develop a new budget for next year. There was an open meeting in the West Room on Sunday, November 10th immediately following the 10:00 am worship service. Church members were invited to attend and provide input or ask questions regarding our budget. If you have any questions regarding our budget development process, please contact Treasurer, Daniel Case or complete a "Make-a-Wish" card and drop it in an offering plate. The new proposed budget will be presented to the congregation at the Annual Meeting on Sunday, January 19, 2025 for final approval.

Deck the Halls with Boughs of 'Poinsettias'?

In keeping with custom, our chancel 'Angel Trees' and chancel area will be banked with fresh poinsettias honoring and commemorating loved ones and friends or for a special event in someone's life. You can purchase a poinsettia to be included in the Christmas Eve floral array. The names of those whom you wish to honor or remember will be included in the Christmas Eve bulletin. Your poinsettia can be retrieved from the chancel area after the 7 p.m. service. If you need assistance please be sure to ask an usher and they will gladly help. To reserve a poinsettia, simply use one of the white envelopes in the pews, include your \$10 contribution per plant, mark the envelope "Poinsettias," and indicate whom you would like to commemorate. The envelope can be dropped in Sunday collection plate, handed to an usher, or returned to the church office. All orders are due by Sunday, December 8th.

Staying in the Loop (or Getting the Inside Scoop)

Our church does its best to keep members informed about upcoming programs and events. We do so by means of several different newsletters, individual mailings, emails and a website.

The church publishes an informative monthly newsletter, The Tidings, which is mailed to the homes of members and friends as well as emailed to those members who wish to receive electronic delivery. Emails are sent out periodically announcing funerals, upcoming events, upcoming programs, or just some general information. Week-to-week information about upcoming events is available in the Morning Tide, the Sunday morning bulletin insert distributed by the ushers before worship services. The Morning Tide, which includes a calendar listing all church meetings and programs for the next seven days, can also be found online at the St. Paul United Church website (www.stpaulucctaylor.org).

The Annual Church Membership Directory and Telephone Register also provides some basic and general calendar information for our church. Copies of the directory, which is issued each year, are available from the Deacons at our Sunday Worship Services. Other event and program information can also be obtained by checking the master calendar for the church which is posted on the door to the church office. The church staff is always glad to answer your informational questions as well and be reached by telephone (313) 291-1221 and e-mail (StPaul@StPaulucctaylor.org).

In order to stay informed about programs and events at the Church it is very important that you notify the office if your address, phone number, or email address has changed.

The "Christmas Fund Offering" for Retired UCC Clergy and Lay Persons

The Christmas Fund Offering will be received any Sunday in December. For over 100 years, the Christmas Fund for the Veterans of the Cross, one of our Special Mission Offerings of the UCC Church, has been a way to ensure that a light of love and hope will always shine for the faithful servants of our church denomination who find themselves facing unforeseen financial need. One of the unique aspects of the Christmas Fund is that your offering provides direct financial assistance to individual UCC clergy and lay church employees via "Thank You" gift checks. With your continued generosity, these faithful servants will receive the support of the church in their time of need. Think of the ways your life has been touched by a former clergy, and how important those experiences were for you. Your contributions do make a difference in the lives of many! You will find a "Christmas Fund for the Veterans of the

Cross" envelope included in this Tidings. You may also use Vanco, our electronic online giving source for your UCC Christmas Fund donation. Visit us online at www.stpaulucctaylor.org/giving, click on the blue Online Giving button, scroll down to the bottom of the "Donations" listing, and select UCC - Christmas Fund Veterans of the Cross and enter the amount of your donation. On behalf of the Stewardship of St. Paul, God Bless you, Merry Christmas, and Thank you.

HEALTH MINISTRIES

Exercise Class Continues

Exercise classes are held on Wednesday's from 10:30 -11:30 A.M. in the West room, on December 4, 11, and 18. Our instructor Delissa Hampton is there every step of the way to cheer you on to work at whatever pace you can do. All exercises can be done in a seated or standing position with or with the use of a chair, or a combination of both. A small donation of \$3 to \$5 is suggested, but not expected for each class you attend. Hope to see you soon. Can't make it to class, but want to join us from home? Join us on ZOOM. You must be able to access the internet by computer, I-pad, or phone with video availability. The information to join the class is on www.stpaulucctaylor.org Health Activities (stpaulucctaylor.org) If you would like to participate or have any questions, contact the office or Kathy Williams.

Health/Medical Supplies Available

If you have or need medical supplies, such as walkers, wheelchairs, please contact our parish nurse or the office. We need more canes if anyone has extra canes or other equipment.

VOLUNTEERS NEEDED

Liturgists are still needed for Sunday Services

If you would like to volunteer or would like more information please contact Rev. Linda Anderson or Cindy Romas in the church office. No experience needed. All information is provided to you.

Volunteers are still needed to cover the Office for Administrative Assistant

The office is looking for volunteers to cover the office functions when the Administrative Assistant is sick or on vacation. Office hours are 9:00 am to 2:00 pm Monday through Friday. If you are interested in volunteering please contact Sue Mrowka, Office Manager.

Volunteer are still needed to manage our three flags in front of the Church

We are looking for an individual or a couple who would be interested in managing the three Flag Poles in front of the Church. Flags would need to be replaced as required and the American Flag moved to half-mast on special occasions. If you are interested please contact the Office at (313) 291-1221.

JOYS AND CONCERNS

CONDOLENCES to the **Allen Gunther** family and friends. Al passed away November 5, 2024 at the age of 82 years. Memorial service was November 16, 2024 at St. Paul UCC, Taylor. Pastor Cheryl Schalm officiated; to the family and friends of **Patricia Olson** who passed away November 22, 2024 at the age of 91 years. Memorial services will be private.

MEMORIALS

MEMORIAL FUND:

In Memory of: *Lorne & Helen Spence* From: Carol DeRoche & Katelyn D'Aguanno

WE ASK FOR YOUR PRAYERS FOR

Church Members and Friends: Barbara Brewer, Jack Burchard, Debbie Case, Julius Enesey, Everett Hard, Justine Kimbler, Lori Kuhn, Rosemarie Laslo, Nancy Rabb, Dave Schmoekel, Robert Black, Barbara Brewer, Julius Enesey, Barbara Gish, Kyle Hard, Pam Jones, Justine Kimbler, Rosemarie Laslo, Bill Pattenau, Shirley Robinson, Sandi Rose, Joan Smarr, John Smith, Sue Spears, William Stears, Jr., Linda Tank, Leah Wagner, and Carol Wioncek.

Extended Family: Susan & Dennis Bennett (sister, brother-in-law of Karen Hill), Rhonda Wioncek Berndt, Ted Butkin, Nora Cousino (sister-in-law, Helen St. Louis), Ailani Flores (friends, Rosemarie Laslo), Freeman Floyd, Alicia Hagen, Tony Koths, Jennifer Lee, Jeff MacZink, Andrea Matney, Sue Milatz, F. Scott Miller (son, Fred Miller), Debi and Al Petri, Kelly Potter, Jerry Rossi, Kevin Siemers, Vicki Simon (mother of Michael Isaacs), Randy Snelson, Rachel Tank (Daughter, Tom & Linda Tank), Blain Tayler, Anna Thomson (mother, Lucinda Chavez), Cindy Twilliger, Diana Williams.

Church Members & Friends in Extended Care or Rehab Care:

Judy Albright, Allegria Village, 15081 Ford Rd., Apt. 606, Dearborn, 48126-4642; **Darlene Babin**, American House, 16333 Allen Rd., Room 213, Southgate, 48195; **Dave Cowper**, Hampton Manor of Woodhaven, 22125 Van Horn Rd., Room 308, Woodhaven 48183; **Barbara Gish**, American House, 16333 Allen Rd, Apt. 109, Southgate, 48195; **Lois Rice**, Burcham Hills, 2700 Burcham Dr., Apt. 536, East Lansing, 48823-9977; **Melissa Rossi**, 17652 Colgate, Dearborn Heights, 48125; **Barbara Schultz**, Randall Residence at Encore Village, 10801 E. Grand River, Room 212, Brighton, 48116; **Sally Sigman**, American House 20300 Fort St., Room 256, Riverview, 48193; **Bert Thompson**, Optalis Health & Rehabilitation, 9150 Allen Rd, Allen Park; Office: 313-386-2150.

Charitable Contributions Tax Reminder

Here are 7 common questions about reporting charitable contributions when filing your 2024 taxes.

If I make a contribution in early January 2025, can I claim it on my 2024 taxes?

No, charitable contributions must be claimed in the year in which they are delivered.

Example: Mary writes a check to her church on December 31, 2024, and deposits it in the church offering on Sunday, January 5, 2025. Her check is not deductible on her 2024 taxes. She can claim it on her 2025 tax return (assuming she otherwise qualifies).

If I mail my contribution in December 2024, but it doesn't reach my church until January 2025, for which year should I claim it?

On your 2024 tax return. A check that is mailed to a charity is deductible in the year the check is mailed (and postmarked), even if it is received in the next year.

Example: Mary mails a check to her church in December 2024 that is postmarked 2024. Her church doesn't receive the check until January 2025. The check is deductible on Mary's 2024 tax return (assuming she otherwise qualifies).

I gave \$135 to my church when I registered for a spring retreat. Can I deduct that?

No, assuming you received benefits (e.g., lodging, meals, instructional materials) worth \$135 or more. Charitable contributions generally are deductible only to the extent they exceed the value of any premium or benefit received by the donor in return for the contribution.

Can I deduct the value of volunteer work I did for the church?

No, the value of personal services is never deductible as a charitable contribution. However, unreimbursed expenses you incur in performing services on behalf of a church may be. For 2024, if you accurately tracked your miles, you can use a "standard mileage rate" (14 cents per mile) to compute a deduction for any miles you drove in performing services for your church. If you didn't, be sure to accurately track miles in 2025. Be sure to maintain accurate records.

Example: John is an electrician and donates 10 hours of time to his church's construction project. He cannot deduct the value of his donated labor, but he can deduct the value of materials he purchased in performing the donated labor and any unreimbursed travel expenses he incurred and documented.

Example: Several church members go on a short-term missions project to another country. The value of their labor is not deductible, but they can deduct their unreimbursed travel expenses (i.e., transportation, meals, lodging) incurred and documented in performing the project.

Is there any limit to the amount of cash contributions I can deduct on my taxes?

YES. A charitable contribution deduction for cash contributions to a church cannot exceed 60 percent of a donor's adjusted gross income (AGI). Other limits apply to noncash contributions.

I designated my contribution to the church benevolence fund. Is it deductible?

That depends. "Restricted contributions" are those made by a donor to a church for a specified purpose. If the purpose is an *approved project or program* of the church, you can deduct the contribution (if you claim itemized deductions on Schedule A of Form 1040). If you designate a \$100 gift to the church benevolence fund, it is deductible, unless you specify that your contribution be applied to a named individual; then no deduction is allowed. Contributions to a church or missions agency that designate a particular missionary may be tax-deductible if the church or missions agency exercises full administrative control over the contributions and ensures that they are spent in furtherance of the church's tax-exempt purposes.

What kind of records do I need in order to prove I made a contribution?

For individual cash contributions (regardless of amount): You can't deduct a cash contribution, regardless of amount, unless you keep one of the following: (1) A bank record (such as a canceled check, bank statement, or credit card statement) that shows the name of the church, the date of the contribution, and the amount of the contribution; (2) a receipt (or a letter or other written communication such as an email) from the church showing the name of the church, the date of the contribution, and the amount of the contribution; or (3) payroll deduction records (see *IRS Publication 526*).

For individual contributions (cash or property) of \$250 or more: You must receive a *contemporaneous written acknowledgment* from your church that includes the church's name; the date of the contribution; the amount of any cash contribution; a description (but not the value) of non-cash contributions; and one of the following: (i) a statement that no goods or services were provided by the church in return for the contribution (other than certain token items) if that was the case; (ii) a statement that goods or services that a church provided in return for the contribution consisted entirely of "intangible religious benefits"; or (iii) a description and good-faith estimate of the value of goods or services other than intangible religious benefits that the church provided in return for the contribution. If the only benefit you received was an intangible religious benefit (such as admission to a religious ceremony) that generally isn't sold in a commercial transaction outside the donative context, the acknowledgment must say so and doesn't need to describe or estimate the value of the benefit. See *IRS Publication 1771* for examples of acceptable written acknowledgments.

The church may either provide separate acknowledgments for each single contribution of \$250 or more or one acknowledgment to substantiate several single contributions of \$250 or more. Separate contributions are not aggregated for purposes of measuring the \$250 threshold. It isn't necessary to include the donor's Social Security number on the acknowledgment.

For the written acknowledgment to be considered contemporaneous with the contribution, a donor must receive the acknowledgment by the earlier of the date on which the donor actually files his or her individual federal income tax return for the

year of the contribution, or the due date (including extensions) of the return. If you've made individual contributions of \$250 or more, don't file your federal income tax return until you receive a written acknowledgment from your church that satisfies these requirements. Otherwise, your contributions may not be deductible.

For non-cash property valued at \$500 or more: Other rules apply (see the instructions to IRS Form 8283). If the value is more than \$5,000, you must obtain a qualified appraisal of the property from a qualified appraiser and attach an "appraisal summary" (IRS Form 8283) to the tax return on which the contribution is claimed. Some exceptions apply.

For donations of cars, boats, or planes: Special rules apply to donations of cars, boats, and planes. See *IRS Publication 1771* for details.