

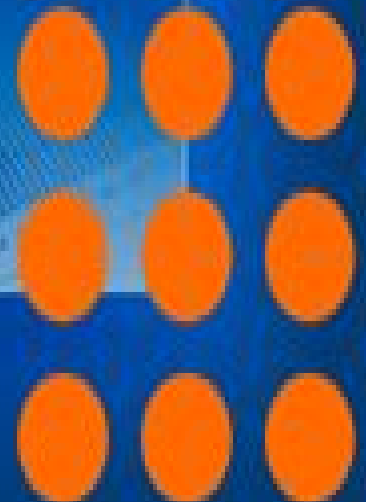
MORTGAGE REFINANCE RATES:

A Simple Guide
for Homeowners



MORTGAGE REFINANCE RATES

A Simple Guide
for Homeowners



Mortgage Rates Guide Returns

Adam Murray, Roger Neale Carter



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A Comprehensive Tax Guide For Clergy 2014 for 2013 Tax Returns Ricky E. Carr, 2013-11-06 In one high profile case a couple's substantial contributions to a church were denied tax deductibility by the Internal Revenue Service. The couple appealed the IRS decision. The Court upheld the IRS's denial of significant charitable contribution deductions. There was no disputing that the couple made the contributions or that the contributions were made to qualified 501 c 3 organizations or even that the value of the contributions was at least as much as the couple had reported. However, the couple failed to comply in some way with substantiation requirements of the Tax Code and Regulations so their contribution deductions were denied.

Durden v Commissioner T C Memo 2012 140 May 17 2012 involved a Texas couple who claimed a deduction of 25 171 for cash contributions to their church in 2007. The church sent a letter of acknowledgement in January of 2008 but that receipt lacked a statement of whether any goods or services were provided to the Durdens in exchange for their contributions. In 2009 the IRS sent a notice to the couple disallowing their charitable contribution deduction for 2007. The couple obtained a second letter from the church which did include the proper statements. Nevertheless the IRS denied the deduction because the Durdens failed to get a proper receipt from their church. In the IRS's view the first acknowledgement was lacking a statement of whether goods or services were provided by the church and the second acknowledgement was not a contemporaneous receipt because it was not received by the Durdens by the due date for filing their original return for the year. Because the Durdens did not have proper receipts the judge agreed with the IRS that the Durdens failed to comply with the substantiation requirements of IRC 170 f 8. This case should represent a reminder that churches and charities need to supply donors with proper receipts. This case makes it clear that ultimately it is the taxpayer's responsibility to comply with the requirements for disclosure and substantiation in order to take charitable contribution deductions for gifts they have made. However churches and charitable organizations should be familiar with the reporting and substantiation requirements so that they can help their donors comply. Our goal is to empower the clergy with the awareness and strategies they need to avoid tax pitfalls so they are able to remain focused on fulfilling the Great Commission.

keywords: Comprehensive IRS Tax Return Financial Tax Guide Clergy Ministers Preparation Strategies Returns Maximize [Monthly Catalog of United States Government Publications](#), 2003 [Instructions for Form 1120S, U.S. Income Tax Return for an S Corporation](#) United States Internal Revenue Service, 1994 [Individual Tax Return Guide](#) Research Institute of America, inc, 2003 **Reproducible Copies of Federal Tax Forms and Instructions** United States Internal Revenue Service, 2003 [CISSP All-in-One Exam Guide, Seventh Edition](#) Shon Harris, Fernando Maymi, 2016-06-10 Completely revised and updated for the 2015 CISSP body of knowledge this new edition by Fernando Maymi continues Shon Harris's bestselling legacy providing a comprehensive overhaul of the content that is the leading chosen resource for CISSP exam success and has made Harris the 1 name in IT security certification. This bestselling self study guide fully prepares candidates for the challenging Certified Information

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