

Fellowship Bible Church - Contribution Policy

Fellowship Bible Church (Fellowship Bible Church of San Mateo) is exempt from federal and state income tax under the related group ruling provided as 501 (c) (3) not-for-profit religious organizations.

Contributions of cash or checks are deductible by donors as charitable contributions under the current provisions of the Internal Revenue code. The church will provide statements of actual contributions for the year for use by individuals in documenting their charitable contributions on their individual tax returns. Deduction is usually limited to the year of the actual cash gift.

Unsolicited contributions must be made to qualified charitable institutions without stipulations for their use in order to be deductible. Gifts designated to individuals or groups of individuals or causes do not qualify for deduction, unless the Church Board of Deacons prior to receipt of the gift has formally approved a specific love offering.

The value of services rendered to charitable institutions such as our church are not deductible under current tax laws. Unreimbursed expenses in rendering services to the church are deductible. Transportation or other travel expenses (including meals and lodging) in performing services away from home on behalf of the church are deductible if there is no significant element of personal pleasure, recreation, or vacation. The maintaining of records pertaining to such expenses is the responsibility of the individual and not the church.

Purchase of tickets or privileges to charitable events or programs presumes payment in the amount representing the purchase price for an item of value. In such cases, the burden is on the tax payer to show that the amount paid is not the purchase price or that the payment exceeds the fair market value of the admission or privilege, in which case only the difference can be deducted.

Gifts of property may be accepted by the church after approval by the Board of Deacons and the Church if gifts are determined to be related to the purpose of the church and in the best interest of the organization. In case of such gifts, the donor has the responsibility of determining and documenting the appraised value of the contribution of supporting tax deductions. The church is not permitted to determine estimated value of property gifts.

The use of property generally is not an acceptable charitable contribution. However, the church may determine to accept the use of property in such cases where the donor understands no tax deduction is permitted.

The church also reserves the right to refuse to accept contributions that are not qualified for tax purposes or that are not related to the primary purpose of the church or not in the best interest of the church.