Charity: **There are many worthy organizations**

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under Search for Charities. In addition, churches, synagogues, temples, mosques and government agencies are eligible to receive deductible donations, even if they are not listed in Publication 78.

• For individuals, only taxpayers who itemize their deductions on Form 1040 Schedule A can claim deductions for charitable contributions. This deduction is not available to individuals who choose the standard deduction, including anyone who files a short form (Form 1040A or 1040EZ). A taxpayer will have a tax savings only if the total itemized deductions (mortgage interest, charitable contributions, state and local taxes, etc.) exceed the standard deduction. Use the 2009 Form 1040 Schedule A to determine whether itemizing is better than claiming the standard deduction.

· For all donations of property, including clothing and household items, get from the charity, if possible, a receipt that includes the name of the charity, date of the contribution, and a reasonably-detailed description of the donated property. If a donation is left at a charity's unattended drop site, keep a written record of the donation that includes this information, as well as the fair market value of the property at the time of the donation and the method used to determine that value. Additional rules apply for a contribution of \$250 or more.

• The deduction for a motor vehicle, boat or airplane donated to charity is usually limited to the gross proceeds from its sale. This rule applies if the claimed value is more than \$500. Form 1098-C, or a similar statement, must be provided to the donor by the organization and attached to the donor's tax return.

· If the amount of a taxpayer's deduction for all noncash contributions is over \$500, a properly-completed Form 8283 must be submitted with the tax return.

Food for thought

Therefore, when weighing the temporal and eternal balances in your gift giving plans, consider: what non-profit groups help to feed the hungry, clothe those in



'Tis the season for giving

need, comfort the sick and dying, help in disasters, provide cultural and educational opportunities to the community, etc.

There are many worthy organizations in the community that are all in need of support by year's end. These include: the Sacramento Food Bank & Family Services, the Society of St. Vincent de Paul, Mercy Hospital of Sacramento, the UC Davis Health System, the Shriner's Hospital for Children in Sacramento, the Salvation Army, the Sacramento Hospice Consortium, the Red Cross, the Sacramento Ballet, Sacramento Opera, the Crocker Art Museum, the California History Museum, the California Railroad Museum and so many others.

Giving back

The key is to search your heart, and then give something back. It's good for the spirit. As the Bard himself put it: ... Consider this,

That in the course of justice none of us Should see salvation: we do pray for mercy; And that same prayer doth teach us all to ren-

The deeds of mercy.

Contributions are deductible in the year made. Thus, donations charged to a credit card before the end of 2009 count for 2009. This is true even if the credit card bill isn't paid until 2010. Also, checks count for 2009 as long as they are mailed in 2009 and clear, shortly thereafter.

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You and your teen

Surviving the holidays



By STEVE DEBENEDETTI-EMANUEL Land Park News Family Columnist steve@rivercitycounseling.com

Normally this space is reserved for advice for parents with teens; this week will

be different. I'm speaking to adults who plan to spend the holidays with their parents and siblings and giving tips to help them survive and enjoy the holidays.

Recently, my client "Dave" has been worried about his yearly visit to Southern California. He and his wife and kids are spending Christmas with his parents and siblings and staying for a few days afterwards.

As Dave is a chef, the unspoken expectation is that he's going to prepare a lavish feast. And for the last eight years, he has. While others relax, he spends the entire day cooking, getting little help from anyone but his mother and wife. By the time the celebration starts, he's resentful, exhausted and in no mood to celebrate.

And others fulfill their roles. His brother socializes, doesn't even offer to help, and drinks too much. His sister snaps at everyone and leaves in a huff. His father tells loud, inappropriate jokes that make others uncomfortable.

Dave wants things to be different this year. He has already told his parents that he's taking the year off from cooking. He has suggested either a potluck or going to a restaurant. He has also made plans to take his wife and kids to Disneyland for a couple of days. He then plans to return to his parents' house for their last night before heading home.

Just as Dave is trying a new strategy this year, each of us has to figure out what to do differently, to increase the chance of enjoying the holidays with our families. Here are some thoughts to keep in mind as you prepare to go.

It's OK to break lifelong patterns of behavior. There's nothing like time spent with family for you to suddenly find yourself talking and acting like you did when you were a teenager living at home. When you realize you're doing this, gently remind yourself that you are now an adult, and as long as you aren't rude or inconsiderate, you are free to behave however you want.

Be aware that your siblings and parents are also likely to repeat their lifelong patterns. The brother who has always said mean things in order to knock you down will probably try to do the same this year. Remind yourself not to take his bait. Instead, take a deep breath and respond to him as calmly and kindly as possible. Eventually, he'll lose interest and pester others.

Despite the inevitable pressure to be together for EVERY MINUTE of your visit, take breaks from your family. Be it spending an evening with a friend, heading away overnight, or just taking a walk around the block after dinner, if you spend some time away from your family you're more likely to enjoy your time with them.

Regardless of what you plan to do differently, be aware that you will probably feel the pressure to act like you always have. If you stick to your guns and do what makes you (and your spouse and children) happy, rather than giving in and feeling badly afterwards, it's likely that you'll leave feeling satisfied and (almost) ready for next year.

Steve DeBenedetti-Emanuel is a licensed marriage and family therapist based in the Sacramento area. Steve's columns appear periodically in the Valley Community Newspapers. Ask Steve your questions – e-mail him at steve@rivercitycounseling.com.