Trinity news

TRINITY BAPTIST CHURCH | DECEMBER 2020 NEWSLETTER

Childhood Ministries

We are starting to count down the days to Jesus' Birthday. Each week on Sunday, the Children's Ministry will have a fun activity planned in our Christmas Corner; check out the calendar to find out more. We want to give a big thank you to Trinity Christian School and our church family, who brought in candy for Soldiers' Angels. Children in Action, Mission Friends, and the Student Ministry packaged over 277 lbs. of candy to ship to the soldiers. We have also partnered with the ministry Christian HELP for a Dove Tree. You can stop by the sanctuary lobby to adopt a child; all gifts must be returned by December 6. If you would like to donate or adopt a child virtually, email me at *kate@tbcapopka.org* to select your child and schedule a pick-up. We are also looking for volunteers to help with decorating and walking with the Trinity Baptist Church float for the Apopka Parade on Saturday, December 12. If you can help or would like to participate, please contact Kate directly.

Spread the word; our children continue to meet on Wednesday nights at 6:00 p.m. We offer Mission Friends for our 4-5 year olds and Children in Action 1st – 5th grade. Follow us on Facebook to find out more!

Make this a season to remember!

Kate Powers, Interim Children's Director

CHILDREN'S MINISTRY SPECIAL EVENTS

December 6th – Punch-A-Tree
December 12th – Apopka Parade
December 13th – Hot Chocolate Station
December 16th – Adopt-a-Fire Station
December 20th – PJ's and Pancakes

Trinity Christian School

And the angel said to them, "Fear not, for behold, I bring you good news of great joy that will be for all the people. For unto you is born this day in the city of David a Savior, who is Christ the Lord. ..." Luke 2:10-11

The Good News shared by the angel so long ago is exactly what our world needs to hear today. "Fear Not," "Good News of Great Joy," "For All the People" are powerful words that announced the coming of a Savior. This is the season we have the privilege of celebrating the arrival of our Savior, Christ the Lord as He came as a baby.

Our world today needs to embrace this Good News – to come and know the Savior, Jesus Christ, to follow Him, and to live a life of purpose, confidence, and victory. Trinity Christian School counts it a great blessing to partner with families as we seek to share this Good News and to help each of our students learn how to become a Christian leader with a servant's heart.

I praise the Lord that Trinity Christian School and our Early Childhood Education program have been able to provide a safe, healthy, nurturing environment for our students to learn and grow. As we look toward January, we are prepared and excited to welcome back our returning students from Christmas break and to invite new students to join us.

Please continue to pray for the ministry of Trinity Christian School and to share with your friends so that their children can be in a learning environment that is safe, healthy and nurturing.

In His Service,
Shawn Weeks, TCS Head Administrator

XTREME WINTER STUDENT CONFERENCE

Lasagna Fundraiser

Lasagna can be preordered as an individual meal (lasagna, salad and a breadstick), half pan (cooked or uncooked) and/or whole pan (cooked or uncooked).

Please SIGN UP at the Welcome Desk by Sunday, December 6 to preorder your LASAGNA to be picked up after the service on Sunday, December 13.

Please contact Pastor Mike Ballard at 352-615-6015 with any questions.

Worship Ministry

While we are not having a Christmas production, the choir and orchestra will be presenting various songs to help us celebrate our Savior's birth in worship on Sunday, December 20. One arrangement I'm excited about is a Christmas carol medley that's entitled "A Festival of Carols," that is designed for choir and congregation. This is a wonderful arrangement of carols that will hopefully lift our eyes in wonder to God! I am also putting together a few special songs for our Christmas Eve service, which will be a beautiful night reflecting on the hope of the manger. The choir will remind us that while it may seem odd to us that Christ Jesus, King of Glory, came as an infant, God had a plan. A plan to bring hope and light to a broken and dark world. I believe it truly will be a beautiful night. Hope you will join us.

Jeremy Champion, Worship Pastor

Dates to Remember

December 1	Deacons Meeting
December 13	Lasagna Fundraiser for Student Conference
December 16	Finance Committee Meeting
December 24	Christmas Eve Service
December 24	Church Office Closes at Noon
December 25	*Merry Christmas!* Church Office Closed
December 31	Church Office Closes at Noon

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A Charitable Contributions Tax Reminder

Richard Hammar has answered 7 common questions about reporting charitable contributions when filing your 2020 taxes.

RICHARD HAMMAR, a graduate of Harvard Law School, is an attorney and certified public accountant specializing in legal and tax issues for churches and clergy. He is senior editor for Church Law And Tax.

1 If I make a contribution in early January 2021, can I claim it on my 2020 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, 2020, and deposits it in the church offering on Sunday, January 3, 2021. Her check is not deductible on her 2020 taxes. She can claim it on her 2021 tax return.

2 If I mail my contribution in December 2020, but it doesn't reach my church until January 2021, for which year should I claim it?

On your 2020 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 (and postmarks) her check in December 2020. Her church doesn't receive the check until January 2021. The check is deductible on Mary's 2020 tax return.

3 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.

4 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 or other charity may be. For 2021, you can use a "standard mileage rate"(14 cents per mile) to compute a deduction for any miles you drive in performing services for your church. 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.

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 (transportation, meals, lodging) incurred in performing the project.

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

For 2020 the CARES Act increased the limitations on deductions for charitable contributions by individuals who itemize. The 50 percent of adjusted gross income limitation was suspended for 2020.

6 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.

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

For individual cash contributions (regardless of amount): You must have a bank record (such as a cancelled check) or a receipt from the church containing the church's name, and the date and amount of each cash contribution.

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; (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.

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.

The church may either provide separate receipts 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.

If you've made individual contributions of $250 or more, don't file your federal income tax return until you receive a contribution statement from your church that satisfies these requirements. Otherwise, your contributions may not be deductible. Canceled checks cannot be used to substantiate cash contributions of $250 or more.

> **SPECIAL NOTE: The CARES Act (2020)** encourages Americans to contribute to churches and charitable organizations in 2020 by permitting persons who are unable to itemize deductions on Schedule A (Form 1040) due to the increased standard deduction to deduct up to $300 of cash contributions. There is no similar provision for contributions of property (clothing, securities, etc.).

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 and attach an "appraisal summary" (IRS Form 8283) to the tax return on which the contribution is claimed. Some exceptions apply.

For contributions of cars, boats, or planes: If a church sells the donated property without significant use, the donor's contribution deduction is limited to the sales proceeds. In addition, the church must provide the donor, and the IRS, with a written acknowledgement (use IRS Form 1098-C) by the deadline prescribed by law. If the church significantly uses the property, the donor can deduct the market value. However, the church must still provide Form 1098-C to the donor and the IRS. Qualified appraisal and appraisal summary requirements apply if a deduction exceeds $5,000 (see instructions to Form 8283).