

**Silverdale Baptist Church Policy**  
**Regarding Designated & Undesignated Contributions**

Silverdale Baptist Church complies with IRS standards regarding designated and undesignated contributions.

- . Contributions made to the church without being designated for a specific individual ARE tax-deductible.
- . Contributions made to the church that are designated for a specific individual are NOT tax-deductible.
- . Contributions made to the church that are designated for specific mission teams, trips or budgets ARE tax-deductible.
- . The church board may remove any restrictions on gifts when it is in the best interest of the church to do so.

According to the IRS in Revenue Ruling 62-113, for funds to be deductible, “an organization must have full control of donated funds and discretion as to their use, so as to ensure that they will be used to carry out its functions and purposes.”