

TABLE 8-1

## REPORTING END-OF-YEAR CONTRIBUTIONS

TYPE OF CONTRIBUTION	CHURCH REPORTS AS A 2025 CONTRIBUTI ON	CHURCH REPORTS AS A 2026 CONTRIBUTI ON
Checks written in December 2025 and deposited in church offering in January 2026		X
Checks written and deposited in church offering in January 2026 but backdated to December 2025		X
Checks written and deposited in church offering in December 2025 but postdated to January 2026		X
Checks written in and dated December 2025 and deposited in the mail and postmarked in December 2025 but not received by the church until January 2026	X	
Checks written in and dated December 2025 and deposited in the mail in December 2025 but not postmarked until January 2026 and not received by the church until January 2026		X