



COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

September 23, 2016

The Honorable Patrick Murphy  
U.S. House of Representatives  
Washington, DC 20515

Dear Representative Murphy:

Thank you for your inquiry of September 20, 2016, asking about the tax treatment of charitable donations received by victims of the June shootings at Pulse in Orlando, Florida. I join with other Americans in expressing my condolences for those who suffered as a result of that tragedy.

In general, individuals must pay federal tax on all income from whatever source derived. However, property received by gift is not taxable. A gift is generally defined as a transfer made out of detached and disinterested generosity.

Payments that individuals receive from a charitable organization as a result of a disaster or emergency hardship are considered to be gifts and are excluded from the gross income of the recipients. Individuals may also help victims of disaster or hardship by making gifts directly to them. These gifts would also be non-taxable.

Your constituents can find additional details and examples in IRS Publication 3833, Disaster Relief, available online at [IRS.gov](http://IRS.gov).

I hope this information is helpful. If you have additional questions, please call me, or a member of your staff may call Leonard Oursler, Director, Legislative Affairs, at (202) 317-6985.

Sincerely,

A handwritten signature in blue ink, appearing to read "John A. Koskinen".

John A. Koskinen