

# Missouri Legal Services

Legal aid programs providing free legal help to the low-income and disadvantaged in Missouri



[www.lsmo.org](http://www.lsmo.org)

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## Cares Act: A Guide for Legal Aid Donors in Missouri

The CARES Act (Coronavirus Aid, Relief, and Economic Security) has been extended and expanded for 2021. Here are some ways that you can better leverage your resources and have a philanthropic impact on Missouri's legal aid programs.

### **Universal Charitable Deduction:**

Temporary benefit that applies to taxpayers who do not itemize. This is an “above the line” deduction in addition to standard deduction.

Take a standard deduction PLUS receive an additional tax break of up to \$600 for cash gifts for couples or \$300 for individuals. Applies to all taxpayers.

### **Charitable Contributions:**

Taxpayers who itemize their returns can deduct 100% (instead of 60%) of all cash charitable contributions up to AGI in calendar year 2021.

Example: In 2019, a \$100,000 gift could receive a \$60,000 deduction.

In 2021, a \$100,000 gift could receive a \$100,000 deduction.

### **How can I make a gift to Legal Aid?**

For more information on how to donate to legal aid in Missouri, click on one the legal aid icons that serves your area on the home page.

Article provided by the Legal Aid of Western Missouri.

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