AUTOMOBILE EXPENSES

Date	Purpose of Travel, Organization, Location	# of Miles	Parking, Tolls

VOLUNTEER BASICS

Do you volunteer?
Did you know that besides helping your community, you can help yourself with tax savings?
Unreimbursed expenses for services to qualified charitable organizations and out-of-pocket expenses may be deductible.

Examples of eligible expenses:
■ Convention expenses (fees, lodging and meals if an overnight stay is required) if you are a chosen representative of a qualified organization.
■ Uniforms that are required (scout leader, nurses aide) but are not suitable for everyday wear.
■ Unreimbursed costs of providing foster care.
■ Up to $50 per month of costs involved in hosting an exchange student through a qualified organization.

■ Travel expenses while away from home (transportation, lodging, meals) if the main purpose of the trip is to perform services for a qualified charitable organization.

■ Expenses for the use of your vehicle -- either actual expenses or a mileage deduction of 14 cents per mile. Examples of covered activities include delivering Meals on Wheels, delivering donations to a charity, traveling to coach sports teams sponsored by tax-exempt groups and other religious or school-related youth activities such as camps and field trips.
Parking and tolls are also deductible.

■ Cost of public transit to the volunteer activity.
■ Other unreimbursed expenses that are essential to the volunteer activity. These may include office supplies, postage & printing, long-distance phone calls, art supplies, sports & safety equipment, training sessions and classes.

Expenses that do not qualify:
■ Meals unless you are required to be away from home overnight to perform services for the organization.
■ The value of your time or services.
■ Contributions to specific individuals, or to an organization for services intended for a specific individual.
■ Any portion of a contribution that benefits you personally.
■ Cost of a babysitter to care for your children while you volunteer.

Qualified organizations include:
■ Federal, state & local governments if the services are for public purposes
■ Non-profit schools & hospitals
■ Public parks & recreation facilities
■ Religious organizations
■ Salvation Army, Goodwill, United Way, Scouts, Habitat for Humanity and any qualified Non-Profit
■ Volunteer fire companies
■ War veterans' groups

OUT-OF-POCKET EXPENSES

Date	Description of expense, Organization, location	Cost