

## Tips on Travel While Giving Your Services to Charity

Do you plan to donate your services to charity this summer? Will you travel as part of the service? If so, some travel expenses may help lower your taxes when you file your tax return next year. Here are several tax tips that you should know if you travel while giving your services to charity.

- **Qualified Charities.** In order to deduct your costs, your volunteer work must be for a qualified charity. Most groups must apply to the IRS to become qualified. Churches and governments are qualified, and do not need to apply to the IRS. Ask the group about its IRS status before you donate. You can also use the Select Check tool on IRS.gov to check the group's status.
- **Out-of-Pocket Expenses.** You may be able to deduct some costs you pay to give your services. This can include the cost of travel. The costs must be necessary while you are away from home giving your services for a qualified charity. All costs must be:
  - o Unreimbursed,
  - o Directly connected with the services,
  - o Expenses you had only because of the services you gave, and
  - o Not personal, living or family expenses.
- **Genuine and Substantial Duty.** Your charity work has to be real and substantial throughout the trip. You can't deduct expenses if you only have nominal duties or do not have any duties for significant parts of the trip.
- **Value of Time or Service.** You can't deduct the value of your services that you give to charity. This includes income lost while you work as an unpaid volunteer for a qualified charity.
- **Deductible travel.** The types of expenses that you may be able to deduct include:
  - o Air, rail and bus transportation,
  - o Car expenses,
  - o Lodging costs,
  - o The cost of meals, and
  - o Taxi or other transportation costs between the airport or station and your hotel.
- **Nondeductible Travel.** Some types of travel do not qualify for a tax deduction. For example, you can't deduct your costs if a significant part of the trip involves recreation or a vacation.