

WHAT CAN YOU DEDUCT AS A VOLUNTEER

Since we get a lot of questions about what will be tax deductible to our council volunteers, here is a quick overview of the subject (though you should always double-check these matters with your own attorney or tax advisor)

GENERAL RULE. The general rule is that you will be allowed a charitable tax deduction for unreimbursed, out-of-pocket expenses directly connected with the performance of services for the local council. If they are considered personal, living or family expenses, they will not be deductible. So, for example, the cost and upkeep of your Boy Scouts of America field uniforms will be tax deductible because they are necessary, and only appropriate, for Boy Scouts of America use. However, the cost and upkeep of a dress uniform -- the blue blazer and grey slacks used at many regional and national Boy Scouts of America meetings -- would NOT be deductible because of the potential for personal use of the items.

TRAVEL EXPENSES. Deductible travel expenses include: air, rail and bus transportation; out-of-pocket car expenses; taxi and shuttle fares between hotel and airport or station; lodging costs; reasonable meal costs. These expenses will only be deductible, though, if there is “no significant element of personal pleasure, recreation, or vacation” in the trip. Also, you cannot deduct travel, meals, lodging, or other expenses for a spouse or children. So, for example, because of the large portion of volunteer service you would render as a staff member to the National Scout Jamboree, your expenses would be tax deductible (even if you had a great time!) But, if you attended a meeting in Florida and golfed every day, or spent a few days at Disney World after the meeting, you would likely lose much of your travel expense deductions for the trip.

CAR EXPENSES. If you use your car for the benefit of the local council, you can either deduct actual expenses (such as gas, parking, tolls, etc.), or use a standard mileage rate of 12 cents/mile for reimbursement. You cannot deduct any portion of general repair, maintenance, depreciation, or insurance. Of course, you should keep very good records to substantiate any actual expenses.

USE OF PROPERTY/PERSONAL SERVICES. If you let the council use your property, such as space in a building, a boat, a car, or vacation home, you cannot deduct the rental value of that property. However, actual out-of-pocket operating expenses (such as fuel, utilities, etc.) will be deductible. You should be aware that letting the council use a vacation home may push the property owner over the personal use ceiling, preventing the owner from taking rental losses on it for the year.

Finally, you cannot get a deduction for either loaning the council money without interest, or for contributing personal time or services to the council. So, for example, a doctor cannot deduct the value of income lost, or the normal hourly value of his services, for giving volunteer service at a camp or jamboree.

Most donors will be able to deduct expenses incurred as a volunteer to the Boy Scouts of America up to 50% of their adjusted gross income. However, the potential for tax deductions has always been less motivation than the opportunity of offer volunteer service to Scouting. The Boy Scouts of America has no resource as valuable as the time and efforts of its volunteers!

UNREIMBURSED VOLUNTEER EXPENSES
Boy Scouts of America, For the Year _____

Name: _____

Address: _____

C/S/Z: _____

S.S.#: _____

During the year, I performed volunteer services for the Boy Scouts of America, in the Theodore Roosevelt Council, located at 544 Broadway, Massapequa, New York 11758-5010, for which I received no remuneration. I incurred the following unreimbursed expenses in such services:

Transportation \$ _____

Telephone \$ _____

Postage Stamps \$ _____

Stationery/Photocopies \$ _____

Meals and lodging
(while away from home overnight) \$ _____

Automobile expenses:

Gasoline \$ _____

Oil \$ _____

Tolls \$ _____

Parking \$ _____

OR

I drove _____ miles
@ _____ per mile \$ _____

Tolls \$ _____

Parking \$ _____

TOTAL \$ _____