

## Tax Benefits of Volunteerism

Those added expenses that go along with donating your time and services as a volunteer for the California State Parks might be deductible when filing your taxes, as long as you keep a good written record. Generally, out-of-pocket expenses accumulated while serving as a volunteer with a “qualified organization,” such as a government agency or a non-profit organization, can be deducted as charitable contributions. The amounts must not be reimbursed and the expenses incurred must be directly the result of the services you gave. They cannot be personal, living, or family expenses. Although we value your time and efforts, the monetary value of your time and services is not a deductible charitable contribution. The following is a summary of charitable contributions, as stated in IRS Publication 526, that may be deducted on your next tax return (**Note:** This summary was prepared by state park staff for *informational purposes only*. This information should be discussed with a qualified tax preparer, CPA, or attorney to evaluate its applicability to each individual’s case):

**\*Uniforms:** The cost and upkeep of uniforms not suitable for everyday use and that must be worn while performing donated services can be deducted.

**\*Car Expenses:** Out-of-pocket expenses (the cost of gas and oil) directly related to the use of your car in giving services to a charitable organization may be deducted. If you don’t want to deduct your actual expenses, you can use a standard mileage rate of 14 cents per mile to figure your contribution. Parking fees and tolls may also be deducted. Reliable written records of your car expenses are a must!

**\*Travel Expenses:** Travel expenses incurred while you are away from home performing services for a charitable organization can be deducted if there is not significant element of personal pleasure, recreation, or vacation in the travel. Travel expenses include the cost of air, rail, bus, car, taxi, lodging, and meals.

**\*Conventions:** As a chosen representative at a convention given by a qualified organization, you may deduct actual unreimbursed expenses, of a reasonable amount, for transportation, meals, and lodging for yourself.

For a more complete discussion regarding charitable deductions, contact the IRS:

Free Publications and Forms: 1-800-tax-form (1-800-829-3676)

Tax Questions & Information: 1-800-829-1040 or [www.irs.ustreas.gov](http://www.irs.ustreas.gov)

The three publications used to develop this summary are available free of charge from the IRS:

Your Federal Income Tax, Publication 17

Charitable Contributions, Publication 526

Instructions for Form 8283: Non-cash Charitable Contributions