

# Volunteer opportunities for families



**What:** Many of the organizations that your family deals with on a regular basis are tax-exempt: **arts organizations, churches, youth groups, museums, schools (public and private), sports organizations, theater groups...** A little investigation into tax exempt status and documentation of expenses could yield a charitable contribution deduction. Check out the tax exempt status of your organization in IRS Publication 78 and start keeping records.

**Cash contributions:** Contributions of cash are deductible if documented with a receipt or a cancelled check. Cash contributions of \$250 or more require documentation from the charity. Don't overlook the following items as cash contributions:

- Payments you make in lieu of participating in a fundraiser
- Supplies purchased and donated to a nonprofit school (even if your child benefits)
- Tickets to charity events (if more than *fair market value* was paid) are deductible to the extent the price exceeds the fair market value unless there is an established charge for the ticket.
- Tickets to charity events returned to the organization without receiving a refund
- Memberships to zoos and museums where the annual payment is \$75 or less
- Zoos and museums having memberships costing more than \$75 per year should give you a receipt showing the tax deductible amount.
- Out of pocket volunteer costs should be well documented and acknowledged.
- PTA dues

**Noncash contributions:** Noncash contributions are generally deducted at *fair market value*. If the value of the donation is under \$250, a receipt from the organization showing date and description of the property is required unless it is impractical to get a receipt. If the value is over \$250, a receipt is always required from the organization.

- Food donated is at *fair market value*, which might exceed the cost. Don't forget to document your donations to fundraisers, classrooms, game treats, and church events.
- Used clothing items donated to fundraisers are valued at *fair market value*, which is usually far less than the cost.

**Mileage:** Don't forget to keep track of mileage to team meetings and practices, board meetings, shopping for supplies, delivering items, working in the classroom, PTA meetings, working as a chaperone, or teaching Sunday school...

**Travel:** Travel expenses while performing services for a charitable organization are deductible if there is no significant element of pleasure, recreation, or vacation involved.

- A chaperone can deduct travel expenses for the times **on duty**.
- A chosen representative attending a convention can deduct reasonable unreimbursed travel expenses.

## Not deductible:

- Registration fees to participate, tuition, or enrollment fees
- Home school supplies for your own child
- Scrip (coupons purchased at a discount by the charity and sold at fair market value)
- Items purchased at fundraisers such as raffle tickets and Girl Scout cookies.
- The value of your time is never deductible.