



NATIONAL ASSOCIATION OF PARLIAMENTARIANS®

213 South Main Street ■ Independence, Missouri 64050-3808
Phone: 816.833.3892 ■ Fax: 816.833.3893 ■ Toll Free 888.627.2929 ■ E-mail: HQ@nap2.org
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Charitable Contributions and Unreimbursed Expenses for NAP Volunteers

Since the NATIONAL ASSOCIATION OF PARLIAMENTARIANS® qualified as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code, certain expenses paid by members in connection with the activities of the organization may be deductible as charitable contributions on Schedule A of the Form 1040 federal income tax return.

In order to provide guidance to its United States members, the following list of guidelines regarding charitable contributions and unreimbursed expenses has been compiled for the member's reference. Since each member is responsible for their own taxes, they may elect to use these guidelines at their own discretion. Your personal tax advisor can assist you in the treatment of specific expenses.

Charitable Contributions – Generally

A charitable contribution is a donation or gift to/for the use of a qualified organization, paid within the taxpayer's tax year, within the applicable statutory ceilings for individuals, and meets certain substantiation requirements.

Unreimbursed Expenses

Although no tax deduction is allowed for the value of services you perform for a charitable organization, some unreimbursed expenses paid by members in connection with the activities of NAP may be deductible as charitable contributions. These deductions are permitted for out-of-pocket costs you incur while performing services for NAP (subject to the deduction limit that generally applies to charitable contributions).

The following are some examples of expenses that may deductible as charitable contributions:

- **Out-of-town travel.** Expenses incurred while performing services for NAP or compulsory attendance at meetings or functions (out-of-pocket roundtrip travel cost, taxi fares, local transportation, plus lodging and meals). These expenses aren't deductible if there's a significant element of personal pleasure associated with the travel.
- **Costs of entertainment.** Dining with a potential large contributor to NAP would be deductible, but the cost of your own entertainment or meal is not.
- **Vehicle expenses.** If using your car while performing services, you may deduct your actual unreimbursed expenses, such as gas or oil. Alternatively, you may deduct a flat 14 cents per mile. Additionally, in both cases, you can deduct parking fees and tolls. Traffic tickets and fines are never deductible.

Not all costs are deductible, including childcare expenses while performing volunteer work or personal auto insurance. Costs of meals are not deductible if it is not necessary to be away from home overnight while performing services.

Substantiation of Charitable Contributions

No charitable deduction is allowed for a contribution of \$250 or more unless you substantiate the contribution by a written acknowledgment from the charitable organization. The acknowledgment generally must include the amount of cash, a description of any property contributed, and whether you received anything in return for your contribution. This presents a problem where you as a volunteer make a contribution on behalf of rather than directly to a charity.

In order to provide adequate substantiation for your deductions, the following steps should be taken: Maintain detailed records of your out-of-pocket expenses with receipts plus a written record of the time, place, amount, and charitable purpose of the expense. You may not claim a charitable deduction for any amounts you have been reimbursed by NAP.



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NAP Volunteer Unreimbursed Expenses

The NATIONAL ASSOCIATION OF PARLIAMENTARIANS® thanks you for your involvement and for furthering our mission. While no tax deduction can be claimed for the value of services performed, certain transportation, meals and lodging expenses may be deducted if incurred while away from home and in the performance of your leadership role. These expenses, however, are not deductible if there is any "significant element of personal pleasure, recreation, or vacation." A detailed record of all out-of-pocket expenses including receipts is to be maintained by you. As always, please consult with your tax advisor regarding the deductibility of your unreimbursed expenses.

Acknowledgement by the NATIONAL ASSOCIATION OF PARLIAMENTARIANS®

This is to acknowledge that _____ serves as a volunteer member on the _____ (committee/board) of the NATIONAL ASSOCIATION OF PARLIAMENTARIANS®, and was required to attend and actively participate in meetings on the following dates, in the following locations, and for the following purposes:

Date:	City / State:	Purpose:
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

No goods and services were provided by the NATIONAL ASSOCIATION OF PARLIAMENTARIANS® in exchange for the unreimbursed expenses the volunteer incurred in connection with attending these meetings.

Name:

Date

Title: