

Excerpts from:

IRS Publication 526

Charitable Contributions

For use in **2009** Returns

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Out-of-Pocket Expenses in Giving Services

Although you cannot deduct the value of your services given to a qualified organization, you may be able to deduct some amount you pay in giving services to a qualified organization. The amounts must be:

- Unreimbursed,
- Directly connected with the services,
- Expenses you had only because of the services you gave, and
- Not personal, living, or family expenses.

Underprivileged youths selected by charity

You can deduct reasonable unreimbursed out-of-pocket expenses you pay to allow underprivileged youths to attend athletic events, movies, or dinners. The youths must be selected by a charitable organization whose goal is to reduce juvenile delinquency. Your own similar expenses in accompanying the youths are not deductible.

Car expenses. You can deduct unreimbursed out-of-pocket expenses, such as the cost of gas and oil, that are directly related to the use of your car in giving services to a charitable organization. You cannot deduct general repair and maintenance expenses, depreciation, registration fees, or the costs of tires or insurance.

If you do not want to deduct your actual expenses, you can use a standard mileage rate of 14 cents a mile to figure your contribution

You can deduct parking fees and tolls, whether you use your actual expenses or the standard mileage rate.

Check with your tax advisor or go to <http://www.irs.gov/> and search for Publication 526 for complete details and what records you need to keep to support this deduction.

(This link should take you right to the document. You will need Adobe Reader to see it) <http://www.irs.gov/app/picklist/list/publicationsNoticesPdf.html?value=526&criteria=formNumber&submitSearch=Find>