

## **A FINAL WORD CONCERNING TAX-DEDUCTIONS**

As a volunteer serving in an overseas ministry under the auspices of the Trash Mountain Project, **you may be able to claim your out-of-pocket expenses related to your mission trip ministry as deductions for US tax purposes.**

According to the income tax code, expenses incurred on a bona fide volunteer mission trip may be considered a tax deductible, charitable contribution; provided you keep adequate records and you itemize expenses on your income tax return. You may deduct reasonable expenses for transportation to and from your home and the place where you go on the mission trip. You may also deduct reasonable payments for necessary meals and lodging while you are away from home overnight giving your services to a qualified, non-profit organization. You cannot deduct expenses for sightseeing or other "tourist type" activities you engage in while on your mission trip. You cannot deduct travel, meals, lodging or other expenses for your spouse or children, if they are not active participants in the volunteer activity as well (Information from IRS Publication 526, 1980 ed., p. 2). Generally, traveling expenses "including meals and lodging" of a tax payer who travels outside the United States must be allocated between time spent on the trip for business and time spent for pleasure. Participants should document records with this statement in mind (CCH, 1994 Master Tax Guide, paragraph 955).

**To secure a receipt for tax deduction purposes, all contributions for your mission trip should be made through your local church or directly through Trash Mountain Project.**

