



Volunteer Out-of-Pocket Expenses and Mileage Deduction

Overview

With Guardian Angels for Soldier's Pet® being a 501c3 nonprofit public charity organization (qualified organization), approved volunteers with our organization are able to deduct certain out-of-pocket expenses related to your volunteer service with us.

Guardian Angels for Soldier's Pet® volunteers are those approved who have prepared/signed/submitted a volunteer agreement to perform specific services as a representative of this Organization at the national and state levels including those fostering pets (signed written agreements) through our Organization.

This document outlines what the type of out-of-pocket expenses known currently to be deductible as an approved volunteer with Guardian Angels for Soldier's Pet® along with recordkeeping requirements. For full details pertaining to "Volunteers Deducting Out-of-Pocket Expenses" your professional tax advisor should be consulted. The ability for volunteers to claim such tax deduction is also explained in the IRS Publication 526 (Charitable Deductions).

As an approved volunteer (rendering services) with Guardian Angels for Soldier's Pet® and have unreimbursed out-of-pocket expenses related to those services, the following rules apply:

1. You must have adequate records to prove the amount of the expenses.
2. You must get an acknowledgment from the qualified organization which will include:
 - a. A description of the services you provided.
 - b. A statement of whether or not the organization provided you any goods or services to reimburse you for the expenses incurred including monetary reimbursement.
3. You must get the acknowledgment on or before the earlier of:
 - a. The date you file your return for the year you make the contribution, or
 - b. The due date, including extensions, for filing the return.

Volunteer Hours

The cost of your time is not deductible as tax deductible to you as a tax payer. This is true even if you would normally get paid for the type of service you contribute. EX: attorney who performs free legal work for charities are not eligible to deduct what they would normally charge for their services.

Your hours spent on our behalf as an approved volunteer with Guardian Angels for Soldier's Pet® though is important and very valuable since the hours you spend as a volunteer with us, we could not accomplish our mission and provide the programs/services in supporting our military, veterans, and their beloved pets.



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Reporting your volunteer hours to Guardian Angels for Soldier's Pet®, we are able to use those hours in Board reports, grant writing, reporting our annual accomplishments to the IRS to maintain our 501c3 tax exempt status, our Annual Report, and budget planning. In addition, we are able to certify the time and efforts on our behalf to others such as an employer who has a "Matching Program" (donates money to the employee's charity due to employee volunteering efforts with a charity) and/or certifying that the volunteer is involved with our organization (potential employer where volunteer included their volunteer work on their personal resume).

Out-of-Pocket Expenses

Guardian Angels for Soldier's Pet® approved volunteers may deduct such costs pertaining to phone calls, postage, stationery, internet service, outside printing costs, computer paper, ink, and other out-of-pocket expenses incurred with their volunteer work acting as a representative of the Organization.

NOTE: Phone and internet costs more than likely will be a percentage of the total bill or bills and would vary depending on the volunteer role with our Organization.

Foster homes (Guardian Angels) may deduct such out-of-pockets related to purchasing pet food, treats, and other items related to caring for the pet they are fostering and are not reimbursed by the military service member (legal pet owner or their authorized representative).

Transportation by Auto

Approved volunteers using their vehicles in connection with volunteer work can earn a deduction. The standard mileage rate for volunteers is fourteen cents (\$.14) per mile.

Such mileage would be involved in such areas home visits, presenting information about our Organization at a group meeting held at a specific location or attending/participating as our representative at events in the community, taking a pet to a specific home, and taking pets to veterinarian and/or boarding facility to name a few.

Overnight Travel Away from Home

If you pay your own way when you travel overnight as an official representative for our Organization, your out-of-pocket expenses are deductible as long as they are reasonable in amount and are not for personal pleasure, recreation, or vacation.

Deductible travel-related expenses include round-trip travel costs, transportation at your destination, lodging, and meals. Basically a volunteer who travels away from home overnight can deduct the same types of expenses that may be claimed by a worker who makes a similar trip for business with one important exception. The volunteer traveling overnight for charity may deduct all meal costs. Expenses incurred by a spouse who is not involved (approved volunteer) in the volunteer effort are never deductible.



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Special rules apply to conventions. Travel and other out-of-pocket expenses related to attendance at a convention for volunteers are deductible only if you have been chosen as a delegate to represent the Organization.

The volunteer will need prior written approval or written request from the Organization to attend/represent the Organization at any event/function/convention requiring overnight travel away from home.

Recordkeeping

The volunteer who elects to take out-of-pocket expenses and mileage as a charitable donation on their personal income tax form needs to substantiate their expenses by showing the connection between the expense and the volunteer work performed including the related receipts and/or cancelled checks/credit card receipt to back the deductions being taken.

To assist our approved volunteers we have created 2 documents (Excel spreadsheet format) to assist you with the recordkeeping requirements.

Volunteer Out-of-Pocket Expense Tracking - This document can be used for recording and tracking out-of-pocket expenses you plan to take and sending to the National office along with copies of all receipts so the required acknowledgment from the National office can be prepared and sent to you.

Volunteer Mileage Tracking - This document can be used for recording mileage related to the use of your personal vehicle in connection with your volunteer charitable work with our Organization.

It is recommended that you maintain this document on a monthly basis and send to the National office so we can properly record your out-of-pocket expenses and mileage as an "In-Kind" donation to the organization and send the required acknowledgment (identified in Overview, Item 2) to you.

DISCLAIMER: The information provided in this document is current and has been derived from the IRS Publication 526 (Charitable Contributions) dated 2008 and will be updated with changes made to the IRS publication and/or notification by the IRS to the Organization (National office). The information is provided as a courtesy and not for providing tax advice which should be through your personal tax advisor.