See IRS Publication 526 for more information.

The following information is from the 2015 tax year Pub 526, the latest version of this publication available as of this writing. Some of this information may change with the publication of the 2016 tax year version. You are strongly advised to download the 2016 version from IRS.gov when available for the most current information.

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| **Deductible As Charitable Contributions**  Money or property you give to:   * Churches, synagogues, temples, mosques, and other religious organizations * Federal, state, and local governments, if your contribution is solely for public purposes (for example, a gift to reduce the public debt or maintain a public park) Nonprofit schools and hospitals * The Salvation Army, American Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts of America, Girl Scouts of America, Boys and Girls Clubs of America, etc. * War veterans' groups   Expenses paid for a student living with you, sponsored by a qualified organization  Out-of-pocket expenses when you serve a qualified organization as a volunteer | **Not Deductible As Charitable Contributions**  Money or property you give to:   * Civic leagues, social and sports clubs, labor unions, and chambers of commerce * Foreign organizations (except certain Canadian, Israeli, and Mexican charities) * Groups that are run for personal profit * Groups whose purpose is to lobby for law changes * Homeowners' associations Individuals * Political groups or candidates for public office   Cost of raffle, bingo, or lottery tickets  Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups  Tuition  Value of your time or services  Value of blood given to a blood bank |

WPAGC is a qualified organization under the Tax Code for the deduction of money or property given to it. Generally, you can deduct contributions of money or property you make to, or for the use of, a qualified organization. You may deduct ONLY the fair market value of property donated. If you receive a benefit as a result of making a contribution to a qualified organization, you can deduct only the amount of your contribution that is more than the value of the benefit you receive, e.g., purchase of a ticket where the fair market value of the ticket is less than its face value. The annual membership fee for the Glee Club **IS NOT** a deductible expense.

**Out-of-pocket Expenses – Unreimbursed.**

Your Glee Club uniforms are not deductible because they are general wear items. The Club Crest and medals for your tuxedo are deductible as they are not a general wear item.

You cannot deduct for your time as a Glee Club member.

You can deduct mileage at $0.14 per mile, road tolls and parking fees. If you want to deduct your actual cost of operating your vehicle you can deduct the costs of gas and oil that are directly related to getting to and from the place where you volunteer. Depreciation, repair and maintenance, registration fees, or the costs of tires or insurance are not deductible. Keep reliable written records.

Generally, you can claim a charitable contribution deduction for overnight travel expenses necessarily incurred while you are away from home performing services for a charitable organization only if there is no significant element of personal pleasure, recreation, or vacation in the travel. This applies whether you pay the expenses directly or indirectly. You are paying the expenses indirectly if you make a payment to the charitable organization and the organization pays for your travel expenses. Even if you enjoy the trip, you can take a charitable contribution deduction for your travel expenses ***if you are on duty in a genuine and substantial sense throughout the trip***. However, if you have only nominal duties, or if for significant parts of the trip you don't have any duties, you can't deduct your travel expenses. The Carnegie Hall Concert does meet the genuine and substantial duty requirements. Expenses for any guest(s) do not qualify. Any extension of time before or after the core travel time or side trips of a charitable trip cannot be deducted.

Deductible travel expenses. These include:

* Air, rail, and bus transportation,
* Out-of-pocket expenses for your car,
* Taxi fares or other costs of transportation between the airport or station and your hotel,
* Lodging costs, and
* The cost of meals.

**Determining Fair Market Value for In-Kind Contributions**

Fair market value is the price at which property would change hands between a willing buyer and a willing seller, neither having to buy or sell, and both having reasonable knowledge of all the relevant facts. See Publication 561 for Determining the Value of Donated Property.

NOTE: Based on your adjusted gross income and filing status your charitable deductions may be limited.