**Volunteers’ out-of-pocket expenses for charity**

Volunteers who provide services to charities and have unreimbursed out-of-pocket expenses are generally able to include them as personal itemized deductions.

Individuals must have records to support the amount of their expenses and, if any of the expense categories exceeds $250, the individual must get an acknowledgment from the charity that describes the services provided, states whether and the extent to which expenses have been reimbursed, and a include statement that no benefits were received in return. This acknowledgment must be received before the due date of the volunteer’s tax return for that year.

As an example, if an individual purchases a plane ticket costing over $250, to provide services under the supervision of a charitable organization, they will need a receipt for the ticket to prove the expense and a statement from the charity about the services that were performed and information about any reimbursement or goods or services received in return.

IRS and the Tax Courts have been disallowing contributions when acknowledgments are not received or not timely so this is important.