

IRS Publication 526 (2010)

Travel. Generally, you can claim a charitable contribution deduction for 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.

The deduction for travel expenses will not be denied simply because you enjoy providing services to the charitable organization. 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 do not have any duties, you cannot deduct your travel expenses.

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.

Because these travel expenses are not business-related, they are not subject to the same limits as business related expenses.

Mission Trips as a Tax Deduction

You should consult with your personal tax accountant. The following are best practices based on the information available; but not guaranteed as IRS requirements and allowances to be considered a tax deduction:

Payments for mission trip expenses and/or contributions for material/supply needs for a mission trip should be made payable to a church or non-profit (501c-3) organization.

Donations for an individual, other than self, should be made payable to a church or non-profit (501c-3) organization.

Receipts indicating general expenses (food, toiletries, medications, etc.) needed in association with a mission trip should be kept.

Any monies paid for mission trip expenses not paid to a church or non-profit (501c-3) organization should have a letter indicating participation on a mission trip.